2/18/86 S2415-1-U

1985 Tax Statistics

Excise Taxes — Fiscal 1985

- Total state taxes — $4,567 million
- Department of Revenue Collections
  - state sources —$3,669 million
  - local taxes —$ 420 million
- Number excise taxpayers — 268,953

Property Tax Levies (due in calendar 1985)

- Total levies —$1,678 million
- Average tax rate —$11.44 /$1000

1985 Property Values (taxes due in 1986)

- Actual Value —$160,347 million
- Assessed Value —$152,584 million
- Assessment ratio —95.2 percent

Washington State

Department of Revenue

State of Washington

1985 Tax Statistics

State Excise Tax Collections	3-20
Property Tax Levies and Collections	21-31
Property Valuations and Assessment Ratios	33-45
State-Assessed Utility Valuations	47-84

Department of Revenue

Matthew J. Coyle, Acting Director

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STATE EXCISE TAX STATISTICS

Table 1 - Summary of Washington State Taxes, Fiscal Years 1984 and 1985

Chart 1 - Percentage Distribution of Major Washington State Taxes, Fiscal 1985

Table 2 - Net Washington State Tax Collections; Selected Fiscal Years, 1927 - 1985

Table 3 - Washington State General Fund Revenue, Fiscal 1985

Table 4 - Department of Revenue Collections; Fiscal 1984 and 1985

Table 5 - County/City Sales and Use Tax Distributions, Fiscal Years 1981 - 1985

Table 6 - Public Transportation Systems: Local Sales and Use Tax Distributions, Fiscal Years 1983-1985

Table 7 - Timber Excise Tax Distributions by County, Calendar Year 1985

Table 8 - Local Leasehold Excise Tax Distributions, Fiscal Years 1983 - 1985

Table 9 - Public Utility District (PUD) Excise Tax; Distributions in Fiscal 1981 - 1985

Table 10 - Retail Sales and Use Tax Distributions for Local Stadium and Convention Center Facilities, Fiscal Years 1977 - 1985

Table 11 - Real Estate Excise Tax Statistics, Fiscal Years 1976-1985

Table 12 - Number of State Excise Taxpayers; Registered Accounts by County and Reporting Frequency; Beginning of Fiscal 1985 and 1986

TABLE 1

SUMMARY OF WASHINGTON STATE TAXES*

Fiscal Years 1984 and 1985 ($000)

Source	Fiscal 1984	Fiscal 1985**	Percent Change
Sales Taxes			
Retail sales/use	$2,100,305	$1,998,536	(4.9)
Motor fuels	338,610	346,809	2.4
Alcoholic beverages	104,421	103,131	(1.2)
Cigarette/tobacco	99,303	97,256	(2.1)
Gross Receipts Taxes			
Business and occupation	595,398	653,360	9.7
Public utility	119,213	124,857	4.7
Other	94,627	95,109	0.5
Property and In-lieu Taxes			
State school levy	469,482	506,018	7.8
Vehicle excises	221,115	226,196	2.3
Other in-lieu taxes	65,062	36,172	(44.4)
Other State Taxes			
Real estate excise	94,594	94,538	(0.1)
All other taxes	35,910	36,413	1.4
Licenses	233,521	248,886	6.6
TOTAL STATE TAXES	$4,571,561	$4,567,281	(0.1)%

*See Table 2 for detailed data.

**Collections represent 11 months for most state tax sources due to elimination of revenue chargeback (accounting period for FY 1985 advanced from August 10th to July 10th).

Chart 1

Percentage Distribution of Major Washington State Taxes

Fiscal Year 1985

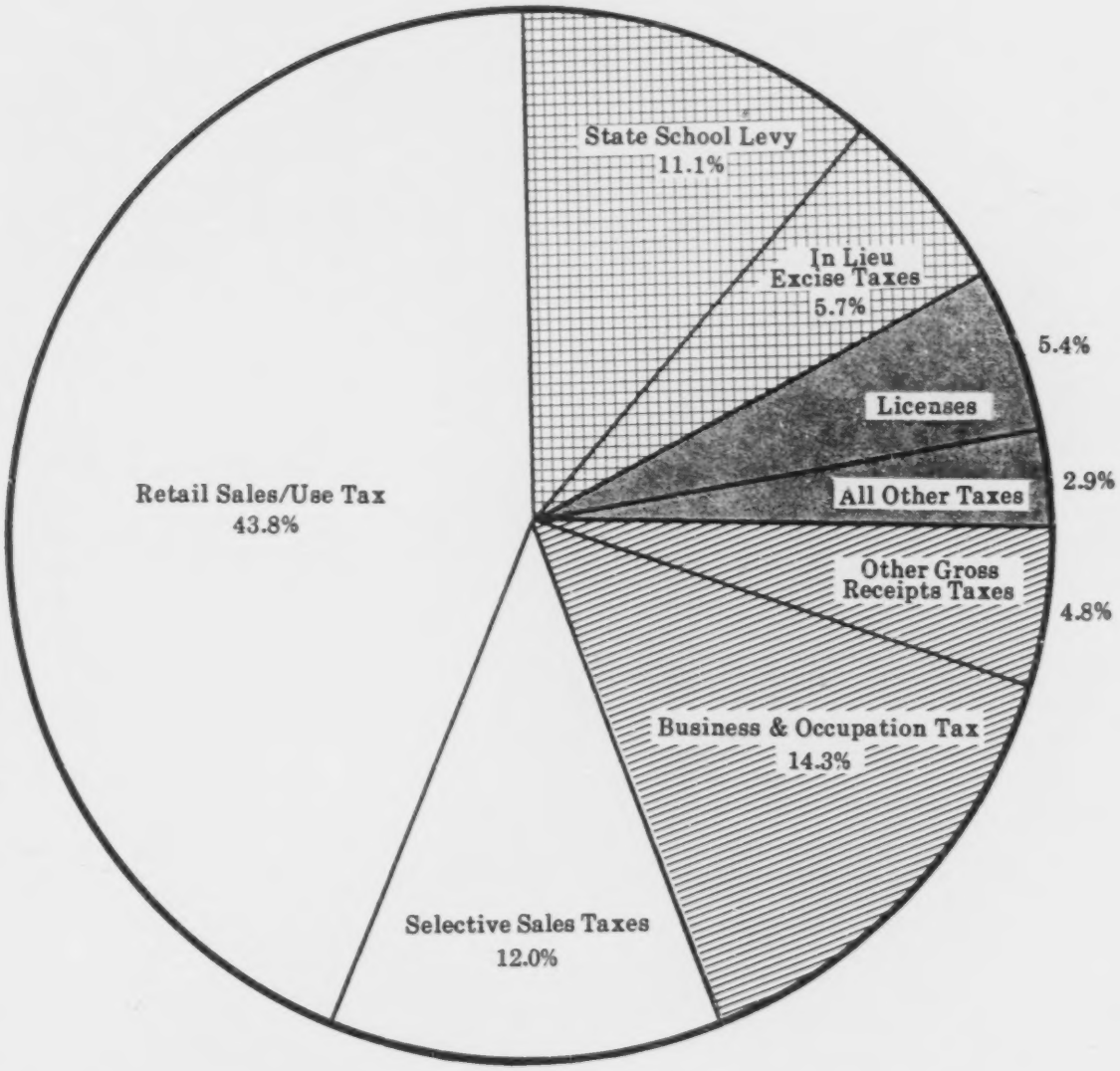

TABLE 2

NET WASHINGTON STATE TAX COLLECTIONS

Selected Fiscal Years, 1927-1985

Dollars in Thousands

Source	1927	1932	1937	1942	1947
ALL STATE TAXES	$ 28,157	$ 30,425	$ 51,360	$ 89,070	$ 161,090
General & Selective Sales	3,521	11,501	30,321	58,576	114,222
Retail Sales	--	--	11,255[7]	29,624[19]	65,468
Use	--	--	341[7]	2,266[19]	3,506
Motor Fuels	3,521[1]	11,501[6]	14,408[8]	19,639	25,601
Fuel Oil	--	--	1,150[9]	1,360	1,476
Beer and Wine	--	--	755[10]	1,074	1,309
Liquor Sales	--	--	1,361[10]	2,044	5,717
Liquor Ounce	--	--	--	--	--
War Liquor	--	--	--	--	6,477[26]
Cigarette	--	--	1,051[11]	2,569[20]	4,668
Tobacco Products	--	--	--	--	--
Gross Receipts	1,254	1,505	10,250	15,043	26,356
Business & Occupation	--	--	5,089[12]	8,226	15,181
Public Utility	--	--	2,565[13]	2,753	4,343
Penalties and interest**	--	--	102	117	182
Litter	--	--	--	--	--
Insurance Premiums	1,202[2]	1,473	1,542	1,903	2,974[27]
Express Company Excise	523	32	15[14]	18	--
Parimutuel	--	--	150	129[21]	699[28]
Mechanical Devices	--	--	--	1,022	2,953
Boxing & Wrestling	--	--	16[15]	4[22]	24
Admissions	--	--	771[16]	871	--
Property & In-lieu Excises	16,110	12,608	3,303	4,119	6,718
State Property Tax***	16,110[4]	12,608	3,303[17]	2,218[23]	2,602
Vehicle Excise	--	--	--	1,900[24]	4,039
PUD Excise	--	--	--	1	77
Timber Excise	--	--	--	--	--
Leasehold Excise	--	--	--	--	--
Other State Taxes	663	904	1,977	3,278	3,320
Inheritance & Gift	663[5]	904	1,902[18]	3,139[25]	2,754
Conveyance	--	--	75	139	566
Licenses	6,610	3,907	5,508	8,054	10,475
Vehicles & operators	6,076	3,272	3,072	5,326	5,743
Corporations & utilities	185	266	694	768	742
Liquor	--	--	883	764	924
Professional	n.a.	n.a.	n.a.	n.a.	1,206
Hunting and fishing	350	369	610	925	1,383
Other	--	--	249	271	477

*Fiscal years ending March 31st through 1952 and June 30th thereafter. Includes only taxes imposed by state government; local taxes are omitted. Footnotes on page following table.
**Net of refunds from 1935 through 1957.
***Amounts levied by year due through 1952; actual collections thereafter.

Source: Department of Revenue and Office of Financial Management.

TABLE 2, Cont.
NET WASHINGTON STATE TAX COLLECTIONS

Selected Fiscal Years, 1927-1985
Dollars in Thousands

Source	1952	1957	1962	1967	1972
ALL STATE TAXES	$ 248,975	$ 355,249	$ 522,575	$ 776,340	$ 1,174,410
General & Selective Sales	165,733	224,367	333,463	494,227	728,994
Retail Sales	100,088	137,177[36]	200,888[42]	306,192[50]	440,883
Use	7,821	10,789[36]	17,004[42]	24,871[50]	29,417
Motor Fuels	43,954[29]	54,628	74,981[43]	99,111[51]	152,280
Fuel Oil	--[30]	--	--	--	--
Beer and Wine	1,407	1,413	1,544[44]	2,506	10,941[56]
Liquor Sales	2,120[31]	7,207	11,822[45]	15,186[52]	15,318[57]
Liquor Ounce	--	--	5,813	12,529	28,673
War Liquor	--	--	--	--	--
Cigarette	10,343[32]	13,153[37]	20,056[46]	32,101[53]	48,710[58]
Tobacco Products	--	--	1,355[47]	1,731	2,772[59]
Gross Receipts	41,943	69,867	97,874	137,422	193,538
Business & Occupation	24,597[33]	49,141[38]	68,485[48]	90,683	134,078
Public Utility	7,099[34]	10,708[39]	15,942	29,579	34,842
Penalties and interest**	502	1,175	1,826	2,414	2,469[60]
Litter	--	--	--	--	368
Insurance Premiums	4,202	5,923	8,566	11,901	18,719
Express Company Excise	--	--	--	--	--
Parimutuel	680	997	1,393	1,538	3,052
Mechanical Devices	4,835	1,909[40]	1,649	1,283	2
Boxing & Wrestling	28	14	13	24	8
Admissions	--	--	--	--	--
Property & In-lieu Excises	15,644	24,114	38,060	62,279	136,593
State Property Tax***	3,961	7,015[41]	11,726[49]	19,883[54]	75,804[61]
Vehicle Excise	11,270[35]	15,971	24,585	38,922[55]	56,286
PUD Excise	413	1,128	1,749	3,474	4,503
Timber Excise	--	--	--	--	--
Leasehold Excise	--	--	--	--	--
Other State Taxes	3,927	7,370	11,187	22,829	32,303
Inheritance & Gift	3,432	6,809	10,327	21,725	30,367
Conveyance	495	561	860	1,104	1,936
Licenses	21,728	29,531	41,992	59,583	82,982
Vehicles & operators	13,389	17,467	27,203	39,797	53,610
Corporations & utilities	1,305	1,772	2,724	3,151	5,192
Liquor	1,202	1,288	1,406	2,345	2,070
Professional	2,582	4,848	6,209	9,132	13,348
Hunting and fishing	2,661	3,579	4,377	5,075	8,668
Other	589	577	73	83	94

*Fiscal years ending March 31st through 1952 and June 30th thereafter. Includes only taxes imposed by state government; local taxes are omitted. Footnotes on page following table.
**Net of refunds from 1935 through 1957.
***Amounts levied by year due through 1952; actual collections thereafter.

TABLE 2, Cont.
NET WASHINGTON STATE TAX COLLECTIONS

Selected Fiscal Years, 1927-1985
Dollars in Thousands

Source	1977	1978	1979	1980	1981
ALL STATE TAXES	$ 2,095,063	$ 2,446,819	$ 2,716,913	$ 2,914,582	$ 3,135,305
General & Selective Sales	1,209,751	1,433,741	1,529,321	1,608,144	1,678,119
Retail Sales	836,128[62]	989,364	1,042,901[70]	1,111,346[71]	1,165,247
Use	65,803[62]	77,142[67]	94,590	96,128[71]	96,092
Motor Fuels	180,357	232,676[68]	2[illegible]8,853	254,637[72]	246,829
Beer and Wine	10,836	12,782	12,800	13,550	15,947
Liquor Sales	20,534	22,392	24,222	26,183	28,286
Liquor Ounce	36,579	39,384	41,131	42,697	44,064[76]
Cigarette	56,931	56,956	61,613	61,080	78,144
Tobacco Products	2,583	3,045	3,211	2,523	3,510
Gross Receipts	368,653	431,574	511,728	560,881	631,957
Business & Occupation	263,089[63]	313,354	374,906	402,443[73]	442,806
Public Utility	62,359	67,137	7[illegible].054	93,570	103,209
Penalties and interest**	5,774	7,841	9,994	12,517	14,678
Litter	982	1,332	1,407	1,459	1,690
Insurance Premiums	30,781	35,734	40,341	43,646	60,888
Parimutuel	5,635	6,145	7,004	7,199	8,639
Boxing & Wrestling	33	31	22	47	47
Property & In-lieu Excises	342,523	388,927	468,508	529,255	595,516
State Property Tax***	203,643[64]	234,983[69]	278,348	322,906[74]	354,948
Vehicle Excise	95,067	111,504	141,922	144,965	171,697
PUD Excise	6,360	6,367	7,005	7,736	9,077
Timber Excise	35,150[65]	33,336	37,887	49,960	54,522[76]
Leasehold Excise	2,303[66]	2,737	3,346	3,688	5,272
Other State Taxes	52,387	52,827	58,151	61,209	62,714
Inheritance & Gift	47,821	46,403	50,684	54,597[75]	54,274
Conveyance	4,566	6,424	7,467	6,612	6,272[77]
Fish Privilege Tax	--	--	--	--	2,168
Licenses	121,749	139,750	149,205	155,093	166,999
Vehicles & operators	74,443	84,456	86,215	89,561	95,075
Corporations & utilities	7,925	9,157	9,889	10,169	9,354
Liquor	3,149	3,304	3,334	3,216	4,058
Professional	24,049	28,387	32,436	34,849	43,867
Hunting and fishing	12,072	14,329	17,209	17,180	14,555
Other	111	117	122	118	90

*Fiscal years ending March 31st through 1952 and June 30th thereafter. Includes only taxes imposed by state government; local taxes are omitted. Footnotes on page following table.
**Net of refunds from 1935 through 1957.
***Amounts levied by year due through 1952; actual collections thereafter.

TABLE 2, Cont.

NET WASHINGTON STATE TAX COLLECTIONS

Selected Fiscal Years, 1927-1985
Dollars in Thousands

Source	1982	1983	1984	1985*
ALL STATE TAXES	$ 3,535,104	$ 4,209,679	$ 4,571,561	$ 4,567,281
General & Selective Sales	1,900,846	2,315,197	2,642,639	2,545,732
Retail Sales	1,342,140[78]	1,739,336[90]	1,950,195[94]	1,831,613[99]
Use	104,663[78]	124,897[90]	150,110[94]	166,923[99]
Motor Fuels	261,403[79]	241,353[91]	338,610[95]	346,809
Beer and Wine	17,499[80]	19,715[91]	19,706	21,305
Liquor Sales	24,701[81]	25,519[91]	24,982	28,213
Liquor Liter	56,466[81]	60,226[91]	59,733	53,613
Cigarette	90,012[82]	99,432[91]	94,026	92,345
Tobacco Products	3,962[83]	4,719[91]	5,277	4,911
Gross Receipts	635,470	797,261	809,238	873,326
Business & Occupation	441,537[84]	569,334[92]	595,398[96]	653,360[100]
Public Utility	120,396[84]	138,980[91]	119,213[97]	124,857
Penalties and interest	15,246	20,402	25,037	23,393
Litter	1,672	2,172[91]	2,268	2,531
Insurance Premiums	47,182[85]	53,619[91]	56,456	61,396
Parimutuel	9,392	12,395	10,645	7,043
Boxing & Wrestling	45	359	35[98]	26
Hazardous Waste	--	--	186[98]	720
Property & In-lieu Excises	678,969	751,324	755,659	768,386
State Property Tax	393,730	432,504[91,93]	469,482	506,018
Vehicle Excise	222,236[86]	258,890[91]	221,115	226,196
PUD Excise	10,736[84]	13,441[91]	15,324	17,182[101]
Timber Excise	47,407	41,122[91]	43,326	13,196
Leasehold Excise	4,860[84]	5,367[91]	6,412	5,794
Other State Taxes	123,833	114,163	130,504	130,951
Inheritance/Estate, Gift	56,192[87]	27,975[91]	20,236	20,138[102]
Conveyance	5,381[83]	7,131[91]	9,532	9,385
Fish Privilege Tax	2,284[86]	2,533[91]	1,464	1,785
Real Estate Excise	59,777[88]	73,071[91]	94,594	94,538
State Convention Center	199[89]	3,453	4,678	5,105
Licenses	195,986	231,734	233,521	248,886
Vehicles & operators	114,336	136,367	134,214	141,047
Corporations & utilities	12,417	14,953	16,517	16,413
Liquor	6,029	6,921	7,598	7,057
Professional	44,653	54,123	57,800	61,718
Hunting and fishing	17,505	18,449	17,131	19,060
Other	1,046	921	261	3,591

*Collections represent 11 months for most state tax sources due to elimination of revenue chargeback (accounting period for FY1985 advanced from August 10th to July 10th).

(Part 5 of 6)

TABLE 2, Cont.

NET WASHINGTON STATE TAX COLLECTIONS—Footnotes

[1] Motor vehicle fuel tax of 1 cent per gallon, effective July 1, 1921.

[2] Insurance premiums tax of 2.0% on gross premiums, April 1, 1891.

[3] Tax of 5% on gross receipts of express companies, April 1, 1907.

[4] In the years prior to adoption of the 40 mill limit in 1932, the state levy ranged from about 10 mills to 15 mills.

[5] Inheritance tax effective June 6, 1901, with rates graduated from 1% to 12%, depending upon relationship of heirs to decedent and amount inherited.

[6] Rate increased to 2 cents per gallon July 1, 1929, to 4 cents April 1, 1931, and to 5 cents April 1, 1933.

[7] Retail sales and use tax of 2.0%, effective May 1, 1935 (Revenue Act).

[8] Fuel oil tax of 0.25 cents per gallon, May 1, 1935 (Revenue Act).

[9] Beer excise tax of $1.00 per barrel effective January 23, 1934, and wine excise tax of 10 cents per gallon effective June 17, 1935.

[10] Tax of 10% on liquor sold by Liquor Control Board, effective May 1, 1935 (Revenue Act).

[11] Tax of 1 cent per pack of 20 cigarettes, May 1, 1935 (Revenue Act).

[12] Tax on gross business receipts at rates of 0.25% for most activities and 0.5% for service firms, May 1, 1935 (Revenue Act). B & O tax replaced similar business activity tax at slightly different rates, effective March 21, 1933 (Occupation Tax Act).

[13] Tax on gross receipts of public service companies: 3.0% railroad, express, power and communciation, 2.0% gas distribution; 0.5% urban transit & vessels; and 1.5% for all others, effective May 1, 1935 (Revenue Act). Public utility tax replaced similar tax at slightly different rates, March 21, 1933 (Occupation Tax Act).

[14] Tax of 5% on gross receipts of parimutuel betting machines at horse races, effective March 3, 1933.

[15] Tax of 5% on gross ticket sales of boxing and wrestling matches, effective July 1, 1933.

[16] Admissions tax of 1 cent per 20 cents of ticket price, effective May 1, 1935 (Revenue Act).

[17] First 40 mill limit approved by initative of the voters in November 1932. State levy reduced to 5 mills in 1933 and to 2 mills in 1935 (except for outstanding bonds).

[18] Conveyance tax of 50 cents per $500 of value imposed on transfers of real property, effective May 1, 1935 (Revenue Act).

[19] Rate increase to 3.0%, effective May 1, 1941.

[20] Rate increased to 2 cents per pack, effective May 1, 1939.

[21] Tax of 10% or 20% on gross yield of certain gambling devices, effective May 1, 1941.

[22] State admissions tax repealed May 1, 1943. Local governments permitted to tax admissions at 5% of ticket price.

[23] Motor vehicle excise tax of 1.5% of value in lieu of personal property tax, effective January 1, 1938.

[24] Tax of 2.0% on gross revenues of public utility districts in lieu of property tax, effective March 25, 1941.

[25] Gift tax at 90% of inheritance tax rates, March 21, 1941.

[26] Additional "war" liquor sales tax of 10%, effective March 19, 1943 and repealed March 21, 1949.

[27] Express company excise tax repealed in 1945.

[28] Mechanical devices tax rates doubled to 20% and 40% March 20, 1947.

[29] Rate increased to 6.5 cents per gallon March 21, 1949.

[30] Fuel oil tax repealed effective June 11, 1947.

[31] Original 10% liquor sales tax repealed March 2, 1949; tax reimposed at 10% effective November 1, 1951.

[32] Rate increased to 4 cents per pack, effective November 28, 1949.

[33] Surtax of 20% for all B & O tax rates, effective November 1, 1951.

[34] Surtax of 10% for all public utility tax rates, November 1, 1951.

[35] Includes aircraft excise tax of 1.0% of value in lieu of property tax, effective June 8, 1949.

[36] Rate increase to 3.33% May 1, 1955.

[37] Additional cigarette tax of 1 cent per pack (5 cents total), effective May 1, 1955.

[38] B & O surtax increased to 60% May 1, 1955.

[39] Public utility surtax increased to 20% May 1, 1957.

[40] Slot machines declared illegal by Supreme Court, September 1952.

[41] House trailers separated from motor vehicles and taxed at 1.0% of value effective June 8, 1955.

[42] Rate increase to 4.0% April 1, 1959.

[43] Rate increased to 7.5 cents per gallon April 1, 1961.

[44] Rate increased to 15% on liquor sales to consumers (Class H licenses remain at 10%) effective April 1, 1959.

[45] Fluid ounce tax of 1.1 cents per ounce imposed on liquor sales, effective April 15, 1961.

[46] Rate increase to 6 cents per pack June 11, 1959 and to 7 cents April 15, 1961.

[47] Tax on tobacco products other than cigarettes at 25% of wholsale price, effective July 1, 1959.

[48] B & O surtax increased to 76% on most activities and to 100% on service, effective April 1, 1959. Basic rate becomes 0.44% and service rate becomes 1.0%.

[49] Motor vehicle excise tax increase to 2.0% April 1, 1959.

[50] Rate increase to 4.2% June 1, 1965 and to 4.5% July 1, 1967.

[51] Rate increase to 9 cents per gallon May 1, 1967.

[52] Rate increased to 2 cents per ounce June 1, 1965.

[53] Rate increased to 11 cents per pack June 1, 1965.

[54] Two additional mills levied by the state for common schools starting in calendar 1967.

[55] House trailer excise tax increased to 1.5% June 1, 1965. Aircraft excise tax changed from 1.0% to $15 or $25 in 1967.

[56] Includes wine tax of 26% effective from July 1, 1969 to July 1, 1973 when the wine excise tax returned to gallonage basis at 75 cents per gallon.

[57] Rate increased to 4 cents per ounce July 1, 1971.

[58] Rate increased to 16 cents per pack June 1, 1971.

[59] Rate increased to 45% June 1, 1971.

[60] Tax of 0.015% on gross receipts of certain industries whose products relate to litter, effective May 21, 1971.

TABLE 2, Cont.

NET WASHINGTON STATE TAX COLLECTIONS—Footnotes

[61] House trailer excise tax increased to 2.0% July 1, 1971, but reduced to 1.0% May 23, 1972. Mobile homes exempt from excise tax in calendar 1973, but subject to property tax. Pickup campers included in excise tax with travel trailers May 23, 1972.

[62] Rate increased to 4.6% effective June 1, 1976.

[63] B & O tax credit for increasing percentage of personal property taxes on business inventories until 1984, effective May 10, 1974. New B & O surtax of 6% for all rates, effective June 1, 1976 (basic rate becomes 0.4664% and service rate becomes 1.06%).

[64] State levy eliminated for calendar 1974 collections. Starting with 1975 collections, state levy for local schools was $3.60 per $1,000 of assessed value, adjusted by assessment ratio in each county to full 100%.

[65] Timber excise tax in lieu of property tax on stumpage value at time of harvest. Initial rate of 1.3% effective October 1, 1972. Rate increased to 2.9% on October 1, 1973 and to 6.5% effective October 1, 1974.

[66] Leasehold excise tax of 12% of rental value of public property leases, less local taxes up to 6%, effective January 1, 1976.

[67] Rate increased to 11 cents, July 1, 1977. Variable gas tax effective January 1, 1978-rate may vary from 9 cents to 12 cents.

[68] Beer & wine tax for fiscal year 1978 includes 13 months collections due to new accounting changeback.

[69] Motor vehicle excise tax rate increased from 2.0% to 2.2%, effective August 1, 1977.

[70] Food for off-premises consumption became exempt from retail sales tax on July 1, 1978 due to approval of Initiative 345 by voters in November 1977.

[71] Expiration of temporary rate increase of 0.1%, June 30, 1979; state rate reverts to 4.5%.

[72] Rate increased from 11 cents to 12 cents, July 1, 1979.

[73] Expiration of temporary 6% surtax, June 30, 1979. B & O minimum increased from $300 to $1,000 per month, July 1, 1979.

[74] Annual increase in state property tax revenues is subject to 106% limit effective for calendar 1960 collections.

[75] Substantial reduction in inheritance & gift taxes due to increased exemptions, revised rate schedules, and current use valuation of family farms and small businesses effective May 29, 1979. Phase out of all inheritance tax on community property, 1981 to 1984.

[76] Includes 13th month collections which were charged back to fiscal 1981.

[77] Collection of tax on commercially harvested food fish and shellfish (rates depend on species) transferred to Dept. of Revenue, July 1, 1980.

[78] Rate increased from 4.5% to 5.5%, December 4, 1981. Rate reduced from 5.5% to 5.4% and tax reimposed on food products, May 1, 1982.

[79] Rate increased from 12 cents to 13.5 cents, July 1, 1981; reduced back to 12 cents, January 1, 1982.

[80] Beer excise tax increased to $2.60 per 31 gallon barrel, both draft and bottled beer; wine excise tax changed to 20.25 cents per liter; both effective July 1, 1981. Surtaxes at 4%, May 1, 1982 increased to 7%, August 1, 1982.

[81] Liquor ounce tax increased from 4 cents to 5 cents per ounce and changed to metric basis at $1.72 per liter, July 1, 1981. Surtax of 4%, May 1, 1982 increased to 14%, August 1, 1982.

[82] Rate increased from 16 cents to 20 cents, July 1, 1981; further increased to 20.8 cents, May 1, 1982 and to 23 cents, August 1, 1982.

[83] Surtax of 4%, May 1, 1982; increased to 7%, August 1, 1982.

[84] Surtax of 4%, April 1, 1982; increased to 7%, July 1, 1982.

[85] Premiums tax rates increased by 0.16% plus surtax of 4%, April 1, 1982.

[86] Surtax of 4%, July 1, 1982; increased to 7%, October 1, 1982.

[87] Inheritance & gift tax repealed by voters November 1981, effective January 1, 1982. Remaining inheritance tax consists of amount of federal estate tax credit.

[88] Real estate excise tax of 1.0% shifted from local to state level, September 1, 1981. Surtax of 4%, May 1, 1982; increased to 7%, August 1, 1982.

[89] State tax on hotel/motel accommodations in King County, effective April 1, 1982. Rate is 2% throughout the county except within Seattle, which is subject to a rate of 3% through 1982 and 5% thereafter.

[90] Rate increase to 6.5%, March 1, 1983, in 36 nonborder counties; remains at 5.4% in Clark, Cowlitz and Skamania counties. Temporary tax on food products expires, June 30, 1983.

[91] Surtaxes adopted in 1982 continued and made permanent after June 30, 1983.

[92] B & O surtaxes increased from 7% to 32% for most businesses (to 100% for services) for 4 months, 3/1/83-6/30/83.

[93] State excise tax of 0.5% levied on pleasure boats in lieu of personal property tax, effective June 30, 1983. New rate schedule, $20-$125, replaces the former $15 or $25 aircraft excise tax.

[94] Food products again exempt, July 1, 1983. Network telephone service, except local residential and coin-operated service, subject to sales tax, July 1, 1983.

[95] Variable gas tax rate repealed and rate increased from 12 cents to 16 cents, July 1, 1983. Rate increased from 16 cents to 18 cents, July 1, 1984.

[96] Permanent B & O tax rates, July 1, 1983: manufacturing and wholesaling 0.484%: retailing 0.471%; services 1.5%; new category for insurance, 1.1%.

[97] Network telephone service exempt from public utility tax; instead subject to sales tax and B & O retailing category, July 1, 1983.

[98] Tax imposed upon industries that generate hazardous wate. Rates determined by DOE. Fiscal 1984 amount reflects last half of calendar 1983.

[99] Trade-ins exempt from sales tax, December 4, 1984. Border county rate disallowed by State Supreme Court; state rate increased from 5.4% to 6.5% in Clark, Cowlitz, and Skamania counties, January 1, 1985. Sales tax deferral enacted in 1985 for certain manufacturing and R & D firms that expand.

[100] Water distribution rate increased from 3.852% to 5.029%; activities transferred from B & O tax: sewerage at 3.852% and garbage collection at 5.029%; July 1, 1985.

[101] County timber tax of 4.0% on harvests on private lands only credited against state 6.5% tax, October 1, 1984. Remaining state tax rate reduced: FY 1986, 2.125%; FY 1987, 1.75%; FY 1988, 1.375%; thereafter, 1.0%.

[102] Conveyance tax increased from 53.5 cents to $1.00 per $500, July 1, 1985.

TABLE 3

WASHINGTON STATE GENERAL FUND REVENUES

Fiscal Year 1985 ($000)

Source	Amount[1]	Percent of Total	Percent of Subtotal	Percent of Subtotal
DEPARTMENT OF REVENUE	$3,585,975	70.4%	89.1%	93.3%
1935 Revenue Act Taxes.....	2,884,830	56.6	71.7	75.0
Retail sales.....	1,756,139	34.5	43.6	45.7
Use	165,074	3.2	4.1	4.3
Business & occupation	669,063	13.1	16.6	17.4
Public utility	148,459	2.9	3.7	3.9
Cigarette	92,345	1.8	2.3	2.4
Liquor sales (percent)	19,621	0.3	0.5	0.5
Conveyance	9,385	0.2	0.2	0.2
Penalties & interest	24,744	0.5	0.6	0.6
Other General Fund Taxes	699,895	13.7	17.4	18.2
Inheritance/estate	20,138	0.4	0.5	0.5
Tobacco products	4,967	0.1	0.1	0.1
Liquor sales (liter)	53,613	1.1	1.3	1.4
State property tax	506,803	9.9	12.6	13.2
PUD excise	17,182	0.3	0.4	0.5
State leasehold excise.....	5,521	0.1	0.1	0.1
Fish privilege	1,801	--	--	--
Real estate excise	85,851	1.7	2.1	2.2
State timber tax.....	4,019	0.1	0.1	0.1
Administrative fees	1,250	--	--	--
OTHER STATE TAXES	258,658	5.1	6.4	6.7
Vehicle excises	200,454	3.9	5.0	5.2
Insurance premiums	53,054	1.0	1.3	1.4
Other taxes	5,150	0.1	0.1	0.1
SUBTOTAL - STATE TAXES	3,844,633	75.5%	95.5%	100.0%
OTHER STATE SOURCES	180,656	3.5	4.5	
Licenses & fees	29,943	0.6	0.7	
Tuitions	114,997	2.3	2.9	
Liquor profits	29,637	0.6	0.7	
Lottery	202,101	4.0	5.0	
Miscellaneous transfers[2].....	(196,022)	(4.0)	(4.8)	
SUBTOTAL - ALL STATE SOURCES	4,025,289	79.0%	100.0%	
FEDERAL GOVERNMENT.....	1,069,161	21.0		
TOTAL - GENERAL FUND RECEIPTS	$5,094,450	100.0%		

*Collections represent 11 months for most state tax sources due to elimination of revenue chargeback at end of FY 1985 (accounting period advanced from August 10th to July 10th)

[1]Includes only basic general fund, excluding special accounts and earmarked revenues.

[2]Transfers exceed other minor revenue sources.

Source: Office of Financial Management, Report F9, 9/15/85. Data may not agree with Tables 2 and 4 due to late accounting adjustments in transmittals.

TABLE 4

DEPARTMENT OF REVENUE COLLECTIONS

Fiscal Years 1984 & 1985 ($000)

Source	Fiscal 1984	Fiscal 1985*	Percent Change
STATE TAXES	$3,691,473	$3,655,620	(1.0)
1935 Revenue Act Taxes	2,968,493	2,930,089	(1.3)
Retail sales	1,950,195	1,831,613	(6.1)
Use	150,110	166,923	11.2
Business & occupation	595,398	653,360	9.7
Public utility	119,213	124,857	4.7
Cigarette	94,026	92,345	(1.8)
Liquor sales	24,982	28,213	12.9
Conveyance	9,532	9,385	1.5
Penalties and interest	25,037	23,393	(6.6)
Property & in lieu excises	534,544	542,190	1.4
State school levy	469,482	506,018	7.8
Timber excise (state)	43,326	13,196	(69.5)
PUD excise	15,324	17,182	12.1
Leasehold excise (state)	6,412	5,794	(9.6)
Other State Taxes	188,436	183,341	(2.7)
Inheritance/estate/gift	20,236	20,138	(0.5)
Tobacco products	5,277	4,911	(6.9)
Liquor liter	59,733	53,613	(10.3)
Fish privilege	1,464	1,785	21.9
Litter	2,268	2,531	11.6
Real estate excise	94,594	94,538	(0.1)
State convention center	4,678	5,105	9.1
Hazardous waste	186	720	287.1
ADMINISTRATIVE COLLECTIONS	11,640	13,502	16.0
Business registrations	705	703	(0.3)
Escheats	277	189	(31.8)
Nonresident exemption permits	376	336	(10.6)
Cigarette vendors licenses	149	145	(2.7)
Property tax exemption fees	61	66	8.2
Unclaimed property	5,052	6,119	21.1
City/county expense fund	3,093	3,206	3.7
Transit district expense fund	1,701	1,774	4.3
Leasehold expense fund	105	118	12.4
Principal/interest on EAA loans	--	791	--
Miscellaneous receipts	121	55	(54.6)
LOCAL TAX COLLECTIONS	378,841	420,443	11.0
City/county sales & use	257,900	284,285	10.2
Transit district sales & use	116,095	122,017	5.1
City/county leasehold	4,846	5,719	18.0
County timber tax	--	8,422	--
TOTAL DEPARTMENT COLLECTIONS	$4,081,954	$4,089,565	0.2%

*Collections represent 11 months for most state sources due to elimination of the revenue chargeback at the end of Fiscal 1985 (accounting period advanced from August 10th to July 10th).

TABLE 5

COUNTY/CITY SALES AND USE TAX DISTRIBUTIONS*

Fiscal Years 1981-1985

Jurisdiction	1981	1982	1983	1984	1985
Adams	$ 463,826	$ 457,585	$ 533,739	$ 530,121	$ 536,462
Asotin	238,133	216,987	247,784	242,998	253,953
Benton	5,513,333	6,587,398	5,337,456	4,572,928	4,533,665
Chelan	1,650,464	1,646,237	1,971,516	3,163,995	3,870,034
Clallam	1,389,561	1,389,599	1,865,260	2,438,546	2,693,573
Clark	4,506,795	4,467,977	5,247,391	5,134,273	7,012,144
Columbia	94,067	104,859	103,732	107,098	124,905
Cowlitz	3,159,234	2,761,234	3,440,509	5,160,791	5,535,246
Douglas	426,215	437,996	579,946	861,972	1,073,278
Ferry	74,955	121,401	96,622	115,438	149,397
Franklin	1,490,033	1,483,078	1,631,934	1,628,525	1,624,185
Garfield	61,890	52,981	122,126	118,243	151,486
Grant	1,386,376	1,386,041	1,870,933	2,951,035	3,270,247
Grays Harbor	4,056,046	4,730,765	4,882,296	4,067,561	3,655,251
Island	689,729	663,468	1,089,554	1,400,804	1,401,842
Jefferson	401,838	477,911	967,806	983,611	1,007,677
King	53,202,192	53,558,008	66,853,290	97,788,172	117,973,893
Kitsap	3,032,124	3,185,264	5,961,084	7,662,656	8,263,225
Kittitas	609,856	655,061	779,467	804,437	1,273,353
Klickitat	338,369	326,699	425,379	444,645	462,699
Lewis	2,248,799	2,241,354	2,497,691	3,239,651	3,806,316
Lincoln	270,101	301,426	294,732	291,652	340,861
Mason	595,779	565,956	731,977	1,025,958	1,125,408
Okanogan	692,710	666,955	908,719	914,123	975,706
Pacific	377,322	362,159	395,296	428,718	408,642
Pend Oreille	135,863	116,712	135,291	201,658	192,663
Pierce	12,252,492	13,113,691	18,954,259	31,331,396	33,798,114
San Juan	271,416	284,286	353,727	462,781	635,708
Skagit	2,140,626	2,223,914	2,710,630	3,878,882	4,424,701
Skamania	147,588	97,099	93,261	132,898	640,575
Snohomish	9,819,507	9,535,474	19,703,390	21,503,961	22,268,400
Spokane	10,721,465	10,735,267	13,815,146	20,874,930	22,796,638
Stevens	600,147	627,052	1,209,068	1,151,769	1,220,916
Thurston	3,460,165	3,481,262	4,380,658	8,391,677	9,033,781
Wahkiakum	18,866	17,485	27,181	54,809	47,263
Walla Walla	1,295,124	1,343,499	1,493,455	1,604,519	1,840,937
Whatcom	3,547,974	3,516,980	4,053,676	7,741,632	7,908,771
Whitman	897,482	950,149	868,832	920,925	986,766
Yakima	4,948,703	4,718,997	6,646,263	10,569,862	11,498,736
TOTAL	$137,227,165	$139,610,266	$183,281,076	$254,899,607	$288,817,416
County Government	$ 47,510,135	$ 49,761,875	$ 57,918,287	$ 69,331,066	$ 84,499,635
City Government	89,717,030	89,848,391	125,362,789	185,568,541	204,317,781
TOTAL	$137,227,165	$139,610,266	$183,281,076	$254,899,607	$288,817,416

*Actual distributions to county government and all cities within the county, excluding from 1.0% to 1.5% of collections (depending on tax rate) that is retained by the state for administrative expenses.

NOTE: Distributions through fiscal year 1982 reflect local sales/use tax at a 0.5% rate. Starting in October 1982 some cities and counties began receiving distributions of additional local option sales/use tax at rates from 0.1% to 0.5%.

TABLE 6

PUBLIC TRANSPORTATION SYSTEMS:
LOCAL SALES AND USE TAX DISTRIBUTIONS[1]

Fiscal Years 1983-1985

Transit District[2]	Date 1st Imposed	Tax Rate[3]	1983	1984	1985
King Co.	1/73	0.6%	$71,003,477	$ 75,899,116	$ 83,338,461
Grays Harbor Co.	1/75	0.2	1,569,359	1,008,420	854,893
Whatcom Co. PTBA	1/76	0.3	1,387,439	1,452,496	1,520,179
Snohomish Co. PTBA	10/76	0.3	4,086,763	4,293,636	4,560,903
Thurston Co. PTBA	1/78	0.3	2,057,830	2,212,319	2,361,031
Everett	1/79	0.3	2,121,414	2,380,694	2,342,155
Clallam Co. PTBA	1/80	0.3	735,912	773,525	969,568
Pacific Co.	1/80	0.3	242,426	266,122	253,766
Pierce Co. PTBA	1/80	0.3	8,266,741	8,962,179	9,579,753
Walla Walla Co. PTBA	4/80	0.3	715,421	718,614	798,542
Clark Co. PTBA	1/81	0.2	3,173,970	3,108,978	2,569,392
Jefferson Co. PTBA	1/81	0.3	450,408	292,753	300,734
Yakima (City)	1/81	0.3	1,617,474	1,666,731	1,784,865
Spokane Co. PTBA	4/81	0.3	5,046,129	7,202,889	7,678,929
Benton-Franklin PTBA	7/81	0.3	3,771,734	3,258,839	3,061,050
Kitsap Co. PTBA	10/82	0.3	1,013,120	1,896,063	2,070,814
TOTALS			$107,259,616	$115,393,376	$124,045,041

[1]Actual distributions after deducting from 1.0% to 1.5% of collections (depending on tax rate) for state administrative expenses.

[2]The local sales and use tax for transit purposes may be imposed by cities, counties, or public transportation benefit areas (PTBAs), which may include cities as well as unincorporated areas, if approved by voters of the district.

[3]Current local tax rate as of October 1985. Rates may range from 0.1% to 0.6%.

TABLE 7

TIMBER EXCISE TAX DISTRIBUTIONS

Calendar Year 1985

	1985 Liquidated Funds[1]	Reclassified Reforestation "Surtax"[2]	Timber Tax Distributions[3]	Total 1985 Distribution
County Tax:				
Asotin	$ 1,060	---	$ 833	$ 1,893
Benton	261	---	---	261
Chelan	32,289	---	44,686	76,975
Clallam	276,083	$ 15,179	890,516	1,181,778
Clark	42,775	---	262,484	305,259
Columbia	2,217	---	8,706	10,923
Cowlitz	1,544,042	62,698	2,206,993	3,813,733
Douglas	172	---	---	172
Ferry	37,440	---	105,119	142,559
Garfield	2,778	---	1,979	4,757
Grays Harbor	967,625	581,404	3,013,886	4,562,915
Island	12,715	320	35,210	48,245
Jefferson	210,473	---	505,142	715,615
King	518,854	4,665	994,431	1,517,950
Kitsap	65,123	---	138,710	203,833
Kittitas	132,144	---	291,778	423,922
Klickitat	84,675	---	216,316	300,991
Lewis	1,155,753	130,934	1,869,230	3,155,917
Lincoln	3,193	---	7,428	10,621
Mason	102,167	364,263	966,024	1,432,454
Okanogan	20,801	---	97,390	118,191
Pacific	449,529	38,897	553,978	1,042,404
Pend Oreille	41,844	---	147,781	189,625
Pierce	333,252	90,582	957,033	1,380,867
San Juan	1,734	---	5,949	7,683
Skagit	279,762	---	566,140	845,902
Skamania	336,675	---	644,874	981,549
Snohomish	208,584	3,430	304,393	516,407
Spokane	14,059	132	86,929	101,120
Stevens	98,631	121	250,129	348,881
Thurston	135,838	4,783	410,147	550,768
Wahkiakum	115,605	---	273,701	389,306
Walla Walla	264	---	191	455
Whatcom	100,730	---	182,922	283,652
Whitman	708	---	3,214	3,922
Yakima	40,490	---	129,042	169,532
County Total	$7,370,345	$1,297,407	$16,173,287	$24,841,039
State Tax	$774,877	---	$19,208,576	$19,983,453

[1] One-time distribution to taxing districts in 1985 of timber tax funds remaining in former accounts now abolished (Fund A, reserve & guarantee accounts).

[2] Tax on previous reforestation lands that are now subject to timber tax. The "surtax" reflects the difference between the 11.5 percent rate for calendar year 1984 less the county and state tax rates (see footnote #3).

[3] County tax on timber harvested on privately owned lands of 4.0 percent of harvest value. State tax levied as follows:

	FY 1985	FY 1986
- privately owned & reclassified reforestation land	2.5%	2.125%
- publicly owned lands	6.5%	6.125%

TABLE 8

LOCAL LEASEHOLD EXCISE TAX DISTRIBUTIONS

Fiscal Years 1983-1985

County	1983	1984	1985		
			County	Cities	Total
Adams	$ 9,294	$ 23,808	$ 18,329	$ 957	$ 19,286
Asotin	4,268	5,762	4,146	2,487	6,634
Benton	121,314	139,240	90,738	54,488	145,227
Chelan	11,628	15,590	16,384	3,527	19,911
Clallam	59,634	68,355	28,460	30,416	58,877
Clark	226,972	135,504	68,366	117,281	185,647
Columbia	9,278	5,656	5,086	330	5,417
Cowlitz	169,528	150,408	93,892	17,695	111,588
Douglas	26,114	38,728	32,228	962	33,191
Ferry	921	842	839	39	878
Franklin	102,155	97,640	78,695	20,187	98,882
Garfield	3,111	7,123	4,577	712	5,289
Grant	119,531	127,338	116,165	21,965	138,131
Grays Harbor	59,868	53,777	26,227	33,700	59,927
Island	16,092	15,970	6,155	11,521	17,676
Jefferson	33,735	33,272	16,588	15,189	31,778
King	2,297,780	2,633,650	1,126,554	1,705,694	2,832,249
Kitsap	78,944	74,641	123,187	28,757	151,945
Kittitas	12,717	18,218	10,683	2,256	12,939
Klickitat	14,847	17,078	16,459	292	16,752
Lewis	8,751	7,534	12,081	5,710	17,791
Lincoln	8,275	30,424	19,174	376	19,550
Mason	17,840	16,620	17,707	2,648	20,355
Okanogan	10,876	12,366	12,580	1,708	14,288
Pacific	27,360	17,616	9,815	5,704	15,520
Pend Oreille	1,505	1,252	1,028	259	1,288
Pierce	555,932	568,458	318,362	331,961	650,323
San Juan	10,608	10,034	9,066	46,202	55,268
Skagit	104,193	302,229	50,477	40,829	91,307
Skamania	6,722	7,424	4,105	2,163	6,269
Snohomish	354,599	199,962	167,793	300,849	468,642
Spokane	70,718	60,447	50,341	41,464	91,805
Stevens	1,991	2,343	3,203	355	3,558
Thurston	33,504	41,528	26,264	17,008	43,272
Wahkiakum	3,037	4,354	2,962	--	2,962
Walla Walla	45,194	50,013	56,426	2,335	58,761
Whatcom	128,295	101,672	56,110	79,142	135,253
Whitman	27,022	37,359	32,604	6,735	39,340
Yakima	28,755	35,430	24,213	7,463	31,676
TOTAL	$4,822,908	$5,169,665	$2,758,088	$2,961,383	$5,719,472

TABLE 9

PUBLIC UTILITY DISTRICT (PUD) EXCISE TAX

Distributions in Fiscal 1981-1985

County	1981	1982	1983	1984	1985
Adams	$ 124	$ 78	$ 95	$ 110	136
Benton	337,627	242,276	330,418	414,720	487,826
Chelan	1,326,069	900,803	940,861	938,441	987,619
Clallam	140,841	94,854	143,005	163,414	182,458
Clark	748,587	596,104	756,689	890,471	1,106,295
Cowlitz	666,387	523,572	757,280	899,934	903,739
Douglas	956,514	647,484	652,099	663,035	684,172
Ferry	25,806	17,737	20,700	24,001	29,120
Franklin	141,999	107,315	164,061	188,088	221,728
Grant	1,035,808	633,386	685,520	722,691	797,783
Grays Harbor	306,765	228,688	351,484	389,917	409,365
Island	19,284	16,586	21,213	25,281	32,312
Jefferson	9,564	7,495	10,413	9,387	12,703
Kitsap	935	605	828	856	1,320
Kittitas	272,270	166,231	177,025	192,644	206,452
Klickitat	79,541	56,639	83,317	82,958	107,172
Lewis	336,241	231,263	278,800	299,459	304,115
Lincoln	734	417	417	431	455
Mason	160,802	122,185	149,963	173,810	229,945
Okanogan	337,050	231,495	241,895	256,339	262,834
Pacific	93,942	70,693	86,314	98,323	103,631
Pend Oreille	118,463	78,338	79,530	94,213	92,969
Pierce	2,940	2,186	3,305	4,416	4,856
Skagit	511	438	1,119	1,441	1,641
Skamania	42,230	28,920	35,209	38,226	43,411
Snohomish	1,257,314	1,079,343	1,352,738	1,568,597	2,132,500
Thurston	7,534	4,659	3,105	3,323	4,147
Wahkiakum	16,784	10,559	13,274	16,194	17,433
Walla Walla	--	--	--	--	2,194
Whatcom	18,486	12,862	18,941	27,819	36,254
Yakima	252,982	156,382	165,776	174,947	196,728
STATE	363,089	429,424	1,070,319*	1,575,315*	1,766,415*
Schools	--	4,036,587	4,845,119	5,384,710	5,812,673
TOTAL	$9,077,224	$10,735,604	$13,440,832	$15,323,511	$17,182,397

*Includes full amount of surtax.

TABLE 10

RETAIL SALES AND USE TAX DISTRIBUTIONS FOR
LOCAL STADIUM AND CONVENTION CENTER FACILITIES

Fiscal Years 1977-1985

Fiscal Year	Cities	Counties	Total
1977	$1,058,180	$1,400,009	$2,458,189
1978	1,167,426	1,478,879	2,646,305
1979	1,771,337	2,215,737	3,987,074
1980	1,739,806	2,450,133	4,189,939
1981	1,894,742	2,833,011	4,727,753
1982	2,076,719	2,882,251	4,958,970
1983	2,376,257	3,683,343	6,059,600
1984	2,468,766	3,610,543	6,079,309
1985	2,842,048	4,231,447	7,073,495

As of October 1985, 95 cities and 26 counties were participating in this program. The 2% stadium/convention center tax is not an additional tax for the consumer but is deducted from the state retail sales and use tax on hotel/motel lodgings.

TABLE 11

REAL ESTATE EXCISE TAX STATISTICS

Fiscal Years 1976-1985

Fiscal Year	Number of Sales	Taxable Value of Sales ($000,000)*	State Real Estate Excise Tax ($000)**
1976	224,700	$ 4,408.4	$ 44,083.6
1977	236,358	6,039.1	60,391.1
1978	294,887	8,627.3	86,273.5
1979	286,690	10,158.9	101,588.6
1980	242,020	9,567.4	95,674.3
1981	211,457	9,057.4	90,573.9
1982	174,378	7,310.9	73,483.1
1983	196,965	6,901.2	73,842.4
1984	214,295	8,932.2	95,574.6
1985	197,064	8,835.3	94,537.9

*Estimate.

**Local tax through August 1981 and state tax thereafter; excludes local option real estate taxes starting in 1982.

TABLE 12

NUMBER OF STATE EXCISE TAXPAYERS

Registered Accounts by County and Reporting Frequency
Beginning of Fiscal 1985 and 1986

County	July 1984 Total	July 1985 Monthly	July 1985 Quarterly	July 1985 Annual	July 1985 Total
Adams	772	195	411	180	786
Asotin	676	139	418	125	682
Benton	4,289	970	2,485	836	4,291
Chelan	4,000	1,003	2,388	750	4,141
Clallam	3,617	722	2,137	847	3,706
Clark	8,158	1,536	5,095	1,708	8,339
Columbia	222	61	110	50	221
Cowlitz	3,741	874	2,163	698	3,735
Douglas	296	65	163	84	312
Ferry	317	36	184	84	304
Franklin	1,615	427	945	273	1,645
Garfield	133	32	69	28	129
Grant	2,468	630	1,374	503	2,507
Grays Harbor	3,737	803	2,142	737	3,682
Island	2,278	375	1,460	548	2,383
Jefferson	1,458	227	912	365	1,504
King	89,143	16,763	55,289	20,817	92,869
Kitsap	7,847	1,326	4,999	1,936	8,261
Kittitas	1,406	321	794	322	1,437
Klickitat	812	170	534	160	864
Lewis	3,406	721	2,021	715	3,457
Lincoln	567	137	283	154	574
Mason	1,850	320	1,162	469	1,951
Okanogan	1,859	400	1,069	412	1,881
Pacific	1,214	258	690	251	1,199
Pend Oreille	443	67	282	103	452
Pierce	24,464	4,584	15,115	5,713	25,412
San Juan	1,204	185	754	298	1,237
Skagit	4,426	974	2,548	1,055	4,577
Skamania	290	46	178	73	297
Snohomish	21,524	3,754	13,454	5,368	22,576
Spokane	17,059	3,816	10,334	3,296	17,446
Stevens	1,513	301	953	317	1,571
Thurston	7,976	1,388	4,952	1,966	8,306
Wahkiakum	206	31	113	56	200
Walla Walla	2,034	532	1,100	407	2,039
Whatcom	7,197	1,469	4,435	1,516	7,420
Whitman	1,419	315	787	325	1,427
Yakima	7,625	1,956	4,261	1,454	7,671
SUBTOTAL	243,261	47,929	148,563	54,999	251,491
Out-Of-State	16,784	5,530	8,191	3,741	17,462
TOTAL	260,045	53,459	156,754	58,740	268,953

PROPERTY TAX LEVIES AND COLLECTIONS

Table 13 - Property Tax Levies by Major Taxing District, by Calendar Year Due, 1982 - 1985

Table 14 - Property Tax Levies by County, Due in Calendar 1984 and 1985

Table 15 - Property Tax Levy Rates by County; Countywide Average Rates Per $1,000 Assessed Value by Year Due, 1981 - 1985

Table 16 - Property Tax Valuations, Levies, and Average Tax Rates, by Calendar Year Due, 1910 - 1986

Table 17 - Number of Taxing Districts by Type, 1980 - 1985

Table 18 - Property Tax Collections and Year-end Delinquency, Amounts by County for Calendar 1984

Table 19 - Property Tax Collections and Year-end Delinquency, Statewide Totals, 1935 - 1984

TABLE 13

PROPERTY TAX LEVIES BY MAJOR TAXING DISTRICT

By Calendar Year Due, 1982-1985
Dollars in Thousands

	1982		1983	
	Amount ($000)	Percent	Amount ($000)	Percent
TOTAL	$1,242,771	100.0	$1,434,255	100.0
SCHOOLS	683,303	55.0	802,328	55.9
State (Regular)	405,098	32.6	441,199	30.7
Local (Special)	278,205	22.4	361,129	25.2
Special M & O	186,639	15.0	263,619	18.4
Special Bond	91,566	7.4	97,510	6.8
COUNTY	256,265	20.6	280,831	19.6
Current Expense (Regular)	134,965	10.9	149,674	10.4
Other County	14,305	1.2	14,208	1.0
Diverted Road Funds	10,274	0.8	9,182	0.6
Road District (Regular)	77,366	6.2	86,852	6.1
All Special	19,355	1.5	20,915	1.5
CITIES AND TOWNS	168,158	13.5	190,171	13.3
Regular Levies	143,934	11.6	158,972	11.1
Special Levies	24,224	1.9	31,199	2.2
DISTRICTS	135,045	10.9	160,925	11.2
Total Regular	114,622	9.2	136,322	9.5
Total Specials	20,423	1.7	24,603	1.7
Port Regular	32,579	2.6	37,419	2.6
Port Special	787	0.1	863	0.1
Fire Protection Regular	41,125	3.3	49,258	3.4
Fire Protection Special	8,182	0.7	14,095	1.0
Library Regular	23,261	1.9	27,134	1.9
Library Special	515	---	493	---
Hospital Regular	3,678	0.3	4,712	0.3
Hospital Special	4,920	0.4	5,525	0.4
Emergency Medical Regular	10,249	0.8	13,901	1.0
Emergency Medical Special	2,468	0.2	1,338	0.1
Parks Regular	2,630	0.2	2,838	0.2
Parks Special	3,284	0.3	2,195	0.1
Other Regular	1,100	0.1	1,060	0.1
Other Special	267	---	94	---

TABLE 13, Cont.

PROPERTY TAX LEVIES BY MAJOR TAXING DISTRICT

By Calendar Year Due, 1982-1985

Dollars in Thousands

1984		1985		1984 to 1985 Comparison	
Amount ($000)	Percent	Amount ($000)	Percent	Difference ($000)	Percent Change
$1,508,700	100.00	$1,678,405	100.00	$169,705	11.2
837,997	55.5	936,098	55.7	98,101	11.7
477,223	31.6	525,615	31.3	48,392	10.1
360,774	23.9	410,483	24.4	49,709	13.8
260,277	17.2	287,393	17.1	27,116	10.4
100,497	6.7	123,090	7.3	22,593	22.5
301,757	20.0	324,715	19.4	22,958	7.6
162,636	10.8	178,086	10.6	15,450	9.5
15,011	1.0	14,427	0.9	-584	-3.9
8,488	0.5	6,767	0.4	-1,721	-20.3
94,897	6.3	105,513	6.3	10,616	11.2
20,725	1.4	19,922	1.2	-803	-3.9
197,596	13.1	221,873	13.2	24,277	12.3
167,853	11.1	183,085	10.9	15,232	9.1
29,743	2.0	38,788	2.3	9,045	30.4
171,350	11.4	195,719	11.7	24,369	14.2
151,717	10.1	164,748	9.8	13,031	8.6
19,633	1.3	30,971	1.9	11,338	57.8
42,317	2.8	45,842	2.7	3,525	8.3
394	---	295	---	-99	-25.1
53,469	3.6	58,236	3.5	4,767	8.9
10,138	0.7	20,207	1.2	10,069	99.3
30,060	2.0	32,278	1.9	2,218	7.4
632	---	706	0.1	74	11.7
6,123	0.4	6,611	0.4	488	8.0
5,495	0.4	6,288	0.4	793	14.4
15,482	1.0	17,013	1.0	1,531	9.9
1,421	0.1	1,549	0.1	128	9.0
3,070	0.2	3,576	0.2	506	16.5
1,420	0.1	1,751	0.1	331	23.3
1,196	0.1	1,192	0.1	-4	-0.3
133	---	175	---	42	31.6

TABLE 14

PROPERTY TAX LEVIES BY COUNTY

Due in Calendar 1984 & 1985

County	Year Due 1984 ($000)	Year Due 1985 ($000)	Change ($000)	Percent Change
Adams	$ 6,686	$ 6,991	$ 305	4.6
Asotin	3,895	4,091	196	5.0
Benton	36,006	36,550	544	1.5
Chelan	15,839	17,390	1,551	9.8
Clallam	15,292	16,368	1,076	7.0
Clark	64,494	71,548	7,054	10.9
Columbia	2,011	2,253	242	12.0
Cowlitz	34,908	37,508	2,600	7.4
Douglas	7,391	8,153	762	10.3
Ferry	1,074	1,193	119	11.1
Franklin	14,663	15,439	776	5.3
Garfield	1,533	1,495	-38	-2.5
Grant	17,117	19,911	2,794	16.3
Grays Harbor	23,261	24,118	857	3.7
Island	15,135	16,413	1,278	8.4
Jefferson	7,713	7,719	6	0.1
King	557,973	624,680	66,707	12.0
Kitsap	43,375	50,453	7,078	16.3
Kittitas	6,939	7,582	643	9.3
Klickitat	7,026	8,074	1,048	14.9
Lewis	17,632	19,010	1,378	7.8
Lincoln	5,756	5,700	-56	-1.0
Mason	12,185	13,687	1,502	12.3
Okanogan	9,424	9,497	73	0.8
Pacific	6,175	7,128	953	15.4
Pend Oreille	2,358	2,577	219	9.3
Pierce	152,512	185,052	32,540	21.3
San Juan	7,431	8,349	918	12.4
Skagit	24,403	26,296	1,893	7.8
Skamania	2,517	2,669	152	6.0
Snohomish	116,285	126,681	10,396	8.9
Spokane	99,229	104,204	4,975	5.0
Stevens	7,658	8,988	1,330	17.4
Thurston	46,309	53,627	7,318	15.8
Wahkiakum	934	918	-16	-1.7
Walla Walla	16,411	17,689	1,278	7.8
Whatcom	42,696	47,415	4,719	11.0
Whitman	12,516	13,328	812	6.5
Yakima	43,938	47,661	3,723	8.5
TOTAL	$1,508,700	$1,678,405	$169,705	11.2

TABLE 15

PROPERTY TAX LEVY RATES BY COUNTY

Countywide Average Rates Per $1,000 Assessed Value
By Year Due 1981-1985

County	1981	1982	1983	1984	1985
Adams	$10.01	$10.38	$10.78	$11.72	$11.64
Asotin	13.45	13.24	12.86	13.57	13.62
Benton	9.46	9.29	9.46	11.04	11.61
Chelan	11.81	11.02	11.06	12.21	12.36
Clallam	8.81	9.16	8.53	9.29	9.59
Clark	11.38	10.29	10.25	10.85	11.45
Columbia	10.72	11.10	12.13	13.48	14.63
Cowlitz	10.44	9.45	10.00	11.45	12.03
Douglas	11.21	10.97	11.03	11.47	11.42
Ferry	8.62	7.82	7.18	7.96	8.65
Franklin	11.33	10.76	11.26	12.54	13.14
Garfield	13.48	13.22	13.29	14.51	13.79
Grant	11.20	10.75	11.04	11.94	12.37
Grays Harbor	11.07	10.70	10.67	11.08	11.94
Island	10.10	8.35	8.48	8.41	8.54
Jefferson	7.16	7.03	7.48	9.30	8.88
King	9.28	9.73	9.81	10.42	11.10
Kitsap	10.21	9.10	9.09	9.20	10.00
Kittitas	11.52	10.29	10.47	10.31	10.59
Klickitat	12.00	10.82	9.65	10.13	11.72
Lewis	10.04	10.22	9.20	10.37	10.57
Lincoln	11.51	11.66	11.36	12.88	12.42
Mason	12.77	9.68	8.93	8.94	9.89
Okanogan	11.21	11.29	11.21	11.77	11.32
Pacific	11.79	11.76	11.45	11.73	13.19
Pend Oreille	14.14	10.84	11.66	11.15	11.32
Pierce	12.82	13.42	11.57	12.38	13.84
San Juan	8.64	7.70	6.62	7.69	8.43
Skagit	10.03	9.61	8.80	10.07	9.84
Skamania	8.33	7.76	9.16	9.28	9.75
Snohomish	9.91	8.43	8.91	9.83	10.19
Spokane	12.20	11.71	11.90	13.11	12.64
Stevens	9.27	9.86	9.06	10.00	11.14
Thurston	11.52	10.49	10.66	11.84	13.22
Wahkiakum	9.60	9.04	10.22	11.42	11.58
Walla Walla	10.54	10.52	10.80	11.78	12.13
Whatcom	10.45	9.68	10.29	10.73	11.42
Whitman	13.19	13.75	14.92	14.80	15.12
Yakima	10.64	10.12	9.47	10.86	11.14
STATEWIDE	10.28	10.10	10.06	10.83	11.44

TABLE 16

PROPERTY TAX VALUATIONS, LEVIES AND AVERAGE TAX RATES

By Calendar Year Due, 1910-1986

Year Due	Assessed Valuation($000)[1]			Total Taxes Levied ($000)	Statewide Average Rate Per $1,000 A.V.[2]
	County	State	Total		
1910.....	$ 681,070	$ 109,946	$ 791,016	$ 24,994	$ 7.90
1915.....	865,995	159,466	1,025,461	36,818	8.98
1920.....	902,525	153,977	1,056,502	60,143	14.23
1925.....	999,658	148,258	1,147,916	67,004	14.59
1930.....	1,088,837	162,067	1,250,904	81,095	16.21
1935.....	852,482	112,669	965,151	48,368	12.53
1940.....	818,684	159,803	978,487	41,505	10.61
1945.....	987,810	181,507	1,169,317	46,160	9.87
1950.....	1,490,903	206,402	1,697,305	86,025	12.67
1951.....	1,527,593	211,812	1,739,406	83,573	12.01
1952.....	1,673,033	218,864	1,891,897	92,194	12.18
1953.....	1,852,481	218,061	2,070,542	104,246	12.59
1954.....	1,994,528	221,199	2,215,728	111,239	12.53
1955.....	2,118,359	230,078	2,348,437	116,833	12.44
1956.....	2,242,235	232,034	2,474,269	128,642	13.00
1957.....	2,467,638	234,194	2,701,832	143,662	13.29
1958.....	2,656,444	268,651	2,925,095	158,827	13.58
1959.....	2,828,331	284,853	3,113,184	174,671	14.03
1960.....	2,919,367	307,112	3,226,480	175,998	13.64
1961.....	3,129,225	317,901	3,447,126	204,413	14.83
1962.....	3,290,578	325,635	3,616,213	214,979	14.86
1963.....	3,465,939	339,348	3,805,287	231,541	15.21
1964.....	3,655,050	347,009	4,002,059	252,611	15.78
1965.....	3,835,198	346,916	4,182,114	267,923	16.02
1966.....	4,040,600	341,824	4,382,424	285,456	16.29
1967.....	4,561,872	346,473	4,908,345	338,423	17.24
1968.....	4,966,600	342,965	5,309,565	395,951	18.64
1969.....	5,562,045	365,605	5,927,650	465,293	19.63
1970.....	6,107,912	389,227	6,497,139	533,244	20.52
1971.....	13,711,635	828,263	14,539,898	622,946	21.42
1972.....	14,348,242	857,376	15,205,618	651,005	21.41
1973.....	16,821,800	1,099,759	17,921,559	674,458	18.82
1974.....	18,065,726	1,230,384	19,296,110	716,189	18.56
1975.....	38,211,161	2,548,447	40,759,608	806,038	19.78
1976.....	42,496,185	2,710,696	47,206,880	727,430	16.09
1977.....	48,357,404	3,023,877	51,381,281	927,390	18.05
1978.....	56,089,049	3,079,209	59,168,258	1,002,340	16.94
1979.....	63,105,417	3,477,928	66,583,345	1,064,021	15.98
1980.....	73,063,044	3,728,925	76,791,969	1,006,737	13.11
1981.....	105,678,610	4,202,744	109,881,354	1,129,004	10.28
1982.....	118,395,134	4,850,053	123,245,187	1,242,771	10.10
1983.....	137,936,548	5,476,328	143,412,876	1,434,255	10.06
1984.....	134,961,347	5,803,775	140,765,122	1,508,700	10.83
1985.....	141,743,344	6,453,551	148,196,895	1,678,405	11.44
1986.....	145,734,943	6,849,528	152,584,470	n.a.	n.a.

n.a. - not available

[1] County assessed valuations are valuations as equalized by the County Board of Equalization, and state assessed valuations are valuations of inter-county utilities and private car companies as equalized by the State Board of Equalization for county purposes.

[2] Total taxes levied divided by total assessed valuation. All years adjusted to dollars per thousand levied on 100 percent assessment level.

TABLE 17

NUMBER OF TAXING DISTRICTS BY TYPE

1980-1985

Taxing District	1980	1981	1982	1983	1984	1985
State.....	1	1	1	1	1	1
Counties.....	39	39	39	39	39	39
Cities and Towns..	265	265	265	265	266	266
Road.....	49	47	41	41	39	39
School.....	300	300	300	300	300	299
Public Utility....	29	29	29	29	29	32
Library.....	16	16	16	16	16	16
Port.....	74	72	72	72	73	73
Water.....	151	145	135	134	129	125
Fire.....	405	413	416	417	419	420
Sewer.....	58	61	54	55	47	44
Metropolitan.....	2	2	2	2	2	2
Park.....	2	1	1	1	1	1
Flood.....	2	2	1	1	1	1
Flood Zone.....	13	14	14	15	15	19
Hospital.....	48	49	50	52	52	52
Airport.....	2	2	2	2	1	1
Ferry.....	1	1	1	1	1	1
Cemetery.....	93	95	96	95	96	99
Animal Pest.....	1	1	0	0	0	0
Mosquito Control..	7	7	8	8	11	11
Park-Recreation...	26	31	33	33	35	43
Emergency Medical.	3	5	6	8	8	9
Irrigation.....	0	0	0	1	1	1
Cultural-Arts....	0	0	0	0	1	1
Totals.....	1,587	1,598	1,582	1,588	1,583	1,595
Tax Code Areas...	3,000	3,052	3,022	3,076	3,043	3,031

TABLE 18

PROPERTY TAX COLLECTIONS AND YEAR-END DELINQUENCY

Amounts by County for Calendar 1984

County	Current Taxes		Delinquent Taxes	
	1984 Tax Roll	Collections	Due Jan. 1, 1984	Collections
Adams	$ 6,686,443	$ 6,309,994	$ 658,584	$ 388,153
Asotin	3,895,203	3,724,341	267,940	137,620
Benton	36,125,430	33,919,129	4,319,100	2,071,910
Chelan	15,837,332	15,264,614	924,663	552,442
Clallam	15,282,818	14,579,320	1,577,711	947,459
Clark	64,653,240	59,714,047	9,916,709	4,467,364
Columbia	2,021,544	1,937,149	192,100	75,005
Cowlitz	34,913,894	33,575,260	2,047,336	1,020,270
Douglas	7,391,060	7,000,252	436,500	270,766
Ferry	1,073,819	1,003,324	211,837	116,181
Franklin	14,687,834	13,450,505	2,297,493	1,184,654
Garfield	1,535,519	1,495,304	67,716	31,466
Grant	17,164,476	15,997,369	1,816,078	793,702
Grays Harbor	23,510,167	21,826,120	3,235,498	1,624,272
Island	15,451,643	14,278,422	1,855,390	1,018,256
Jefferson	7,713,334	7,280,828	690,588	331,458
King	558,223,467	537,670,850	25,782,858	15,439,546
Kitsap	43,374,841	41,038,233	4,288,386	2,346,426
Kittitas	6,938,570	6,478,178	840,480	437,853
Klickitat	7,025,906	6,694,308	632,700	310,468
Lewis	17,631,584	16,902,898	1,218,849	566,143
Lincoln	5,752,900	5,601,937	269,317	158,971
Mason	12,187,490	11,191,800	1,739,284	882,906
Okanogan	9,424,136	8,470,176	1,410,651	693,812
Pacific	6,174,536	5,428,608	1,230,383	531,403
Pend Oreille	2,356,335	2,089,703	552,107	307,625
Pierce	152,751,564	145,125,871	11,658,574	8,016,761
San Juan	7,433,389	6,815,520	1,151,503	582,784
Skagit	24,472,972	23,302,856	1,955,067	1,193,331
Skamania	2,517,142	2,395,097	289,596	167,433
Snohomish	116,385,331	110,156,406	9,487,725	4,781,405
Spokane	99,228,852	95,480,416	6,325,549	3,711,209
Stevens	7,661,669	7,263,775	571,144	283,510
Thurston	46,354,884	43,453,618	4,789,798	2,711,091
Wahkiakum	931,760	845,644	126,094	44,101
Walla Walla	16,409,090	16,018,282	585,811	329,642
Whatcom	42,747,616	40,409,971	3,362,595	1,833,958
Whitman	12,544,193	12,017,343	754,681	387,698
Yakima	43,950,506	41,858,344	2,823,061	1,600,440
TOTAL	$1,510,422,489	$1,438,065,812	$112,361,456	$62,349,494

TABLE 18, Cont.

PROPERTY TAX COLLECTIONS AND YEAR-END DELINQUENCY

Amounts by County for Calendar 1984

Total Current and Delinquent Taxes				Collections as % of Current Roll
Due Jan. 1, 1984	Collections	Net Changes During 1984	Unpaid Dec. 31, 1984	
$ 7,345,027	$ 6,698,147	$ (14,810)	$ 632,070	100.2
4,163,143	3,861,961	(39,932)	261,250	99.1
40,444,530	35,991,039	(277,817)	4,175,674	99.6
16,761,995	15,817,056	(52,149)	892,790	99.9
16,860,529	15,526,779	77,774	1,411,524	101.6
74,569,949	64,181,411	(495,837)	9,892,701	99.3
2,213,644	2,012,154	(41,432)	160,058	99.5
36,961,230	34,595,530	38,744	2,404,444	99.1
7,827,560	7,271,018	(11,957)	544,585	98.4
1,285,656	1,119,505	24,865	191,016	104.3
16,985,327	14,635,159	(91,051)	2,259,117	99.6
1,603,235	1,526,770	(8,014)	68,451	99.4
18,980,554	16,791,071	(314,292)	1,875,191	97.8
26,745,665	23,450,392	(336,460)	2,958,813	99.7
17,307,033	15,296,678	(346,106)	1,664,249	99.0
8,403,922	7,612,286	237,161	1,028,797	98.7
584,006,325	553,110,396	(3,453,574)	27,442,355	99.1
47,663,227	43,384,659	(169,629)	4,108,939	100.0
7,779,050	6,916,031	(2,349)	860,670	99.7
7,658,606	7,004,776	(18,184)	635,646	99.7
18,850,433	17,469,041	(599,955)	781,437	99.1
6,022,217	5,760,908	(10,116)	251,193	100.1
13,926,774	12,074,706	25,092	1,877,160	99.1
10,834,787	9,163,988	(140,318)	1,530,481	97.2
7,404,919	5,960,011	(6,139)	1,438,769	96.5
2,908,442	2,397,328	6,254	517,368	101.7
164,410,138	153,142,632	413,183	11,680,689	100.3
8,584,892	7,398,304	1,531	1,188,119	99.5
26,428,039	24,496,187	109,346	2,041,198	100.1
2,806,738	2,562,530	15,125	259,333	101.8
125,873,056	114,937,811	(792,025)	10,143,220	98.8
105,554,401	99,191,625	263,050	6,625,826	100.0
8,232,813	7,547,285	(837)	684,691	98.5
51,144,682	46,164,709	(161,786)	4,818,187	99.6
1,057,854	889,745	6,388	174,497	95.5
16,994,901	16,347,924	43,607	690,584	99.6
46,110,211	42,243,929	(101,258)	3,765,024	98.8
13,298,874	12,405,041	(53,481)	840,352	98.9
46,773,567	43,458,784	(28,202)	3,286,581	98.9
$1,622,783,945	$1,500,415,306	$(6,305,590)	$116,063,049	99.3

TABLE 19

PROPERTY TAX COLLECTIONS AND YEAR-END DELINQUENCY

Statewide Totals, 1935-1984

Year	Current Taxes		Delinquent Taxes	
	Roll	Collections	Due Jan. 1	Collections
1984.....	$1,510,422,489	$1,438,065,812	$112,361,456	$62,349,494
1983.....	1,435,450,474	1,369,265,095	125,461,701	76,770,303
1982.....	1,245,041,196	1,180,552,702	126,071,176	64,827,171
1981.....	1,130,092,590	1,062,458,238	118,044,466	58,701,489
1980.....	1,007,542,305	947,179,997	101,607,218	43,669,528
1979.....	1,065,191,076	1,009,889,826	96,337,881	55,709,039
1978.....	1,004,437,012	957,740,389	80,651,919	39,911,982
1977.....	922,595,258	883,696,858	77,285,723	35,540,130
1976.....	727,966,021	693,953,609	80,141,746	35,183,058
1975.....	807,696,756	766,463,520	71,920,968	30,026,271
1974.....	716,468,599	676,602,111	65,427,040	27,227,388
1973.....	674,073,294	641,132,122	62,643,342	28,498,186
1972.....	648,280,044	609,566,692	53,528,960	23,065,811
1971.....	623,102,884	585,199,988	40,557,101	16,760,878
1970.....	533,352,149	508,000,355	30,180,508	12,820,182
1965.....	267,926,402	258,818,324	15,971,601	7,763,864
1960.....	176,009,580	169,396,853	10,152,998	4,633,012
1955.....	116,882,542	112,998,479	7,086,396	3,568,268
1950.....	85,659,296	82,038,204	6,232,684	2,115,157
1945.....	46,092,054	44,393,091	4,904,694	2,115,157
1940.....	41,425,682	37,937,552	21,680,587	8,065,291
1935.....	48,283,672	39,185,275	43,151,103	13,619,763

TABLE 19, Cont.

PROPERTY TAX COLLECTIONS AND YEAR-END DELINQUENCY

Statewide Totals, 1935-1984

Total Current & Delinquent Taxes				Total Collections as % of Current Roll
Due Jan. 1	Collections	Net Changes	Unpaid Dec. 31	
$1,622,783,945	$1,500,415,306	$-6,305,590	$116,063,049	99.3%
1,560,912,176	1,446,035,401	-3,363,270	111,513,504	100.7
1,371,112,372	1,245,379,869	- 259,941	125,472,562	100.0
1,248,137,059	1,121,159,730	-1,072,565	125,904,764	99.2
1,109,149,521	990,849,528	- 138,777	118,161,216	98.3
1,161,528,959	1,065,598,868	+5,677,126	101,607,217	100.0
1,085,088,931	997,652,372	+8,936,536	96,373,095	99.3
999,880,976	919,236,989	- 62,122	80,581,865	99.6
808,107,944	728,136,672	-2,686,464	77,284,808	100.0
879,617,726	796,489,797	-3,068,774	80,059,155	98.6
781,895,637	703,829,501	-6,145,167	71,920,969	98.2
736,716,638	669,630,303	-1,728,952	65,357,383	99.3
701,809,001	632,632,511	-6,624,753	62,551,737	97.6
663,659,986	601,960,872	-8,083,080	53,616,034	96.6
563,532,655	502,820,536	-2,383,976	40,328,143	97.6
283,898,002	266,582,191	- 147,695	17,168,115	99.5
186,162,578	174,029,865	- 643,248	11,489,465	98.9
123,968,938	116,566,747	- 28,038	7,374,153	99.7
91,891,980	85,387,420	- 192,509	6,312,051	99.7
50,996,748	46,508,248	- 73,889	4,414,611	100.9
63,106,269	46,002,843	-1,138,890	15,964,536	111.0
91,434,775	52,805,038	---	38,629,737	109.4

PROPERTY VALUATIONS AND ASSESSMENT RATIOS

Table 20 - Indicated Property Tax Ratios by County, by Assessment Years, 1980 - 1985

Table 21 - Property Tax Ratios by County; Real, Personal, and Indicated Ratios, Assessment Years 1984 - 1985

Table 22 - 1985 Assessed Valuation of Lands and Improvements; Locally Assessed Property by County

Table 23 - 1985 Valuation of Current Use Land by County; Agricultural, Timber and Open Space Lands Approved for Current Use Assessment

Table 24 - 1985 Valuation of Forest Land; Privately-Owned Classified and Designated Forest Land by County

Table 25 - Other 1985 Property Valuation Statistics; Valuation of New Property, Revaluation; and Senior Citizens Exempt Property

Table 26 - 1985 Assessed Valuation of Locally Assessed Personal Property by County

Table 27 - 1985 Valuation of State Assessed Vessels; Commercial Boats Subject to Property Tax

Table 28 - 1985 Assessed and Actual Value of All Taxable Property and Computation of 1985 State Property Tax Levy

TABLE 20

INDICATED PROPERTY TAX RATIOS BY COUNTY

By Assessment Years, 1980-1985

County	1980	1981	1982	1983	1984	1985
Adams	90.3	94.8	92.7	92.6	94.3	91.0
Asotin.....	71.6	72.6	79.0	76.9	86.0	85.5
Benton.....	84.1	94.6	89.9	93.1	97.0	96.2
Chelan.....	73.1	77.2	82.5	81.1	83.3	85.2
Clallam.....	75.6	81.6	89.7	94.7	98.8	98.1
Clark.....	78.1	86.6	94.6	99.6	98.9	99.4
Columbia.....	74.8	71.8	81.0	77.4	86.8	86.5
Cowlitz.....	85.6	90.4	93.5	97.3	95.7	99.4
Douglas.....	81.4	80.3	88.0	88.6	94.5	95.5
Ferry.....	73.7	85.2	94.5	92.0	86.3	97.5
Franklin.....	90.6	89.0	90.1	89.0	88.1	92.5
Garfield.....	95.9	91.0	91.8	90.7	96.0	95.8
Grant.....	75.2	76.2	83.8	82.1	87.1	84.2
Grays Harbor....	79.0	84.3	90.0	96.7	98.8	99.0
Island.....	70.8	83.1	86.3	94.3	90.3	94.5
Jefferson.....	87.0	91.0	92.3	97.0	95.5	99.4
King.....	97.5	89.5	94.9	95.0	94.4	93.7
Kitsap.....	81.6	85.5	91.1	94.9	96.7	98.0
Kittitas.....	83.8	92.3	91.3	98.3	98.3	98.7
Klickitat.....	65.8	72.7	81.5	88.5	85.7	90.9
Lewis.....	78.0	77.0	92.1	92.4	94.1	96.5
Lincoln.....	93.9	92.4	92.9	93.8	96.2	92.5
Mason.....	64.2	76.4	87.4	97.8	98.9	98.0
Okanogan.....	71.5	78.1	77.6	80.5	80.6	85.6
Pacific.....	75.0	73.5	79.9	86.8	88.1	91.0
Pend Oreille....	66.6	70.3	76.2	76.9	78.5	91.7
Pierce.....	77.3	72.5	93.4	91.3	95.7	97.3
San Juan.....	72.0	82.0	94.5	91.4	97.8	95.7
Skagit.....	84.2	87.5	93.1	96.0	96.9	98.3
Skamania.....	83.1	87.0	89.8	97.1	94.9	93.6
Snohomish.....	85.0	91.2	91.1	96.4	97.3	98.2
Spokane.....	71.9	77.3	82.4	82.9	91.9	93.0
Stevens.....	78.9	76.5	83.1	88.4	74.2	91.7
Thurston.....	81.9	88.8	93.7	95.2	97.5	98.4
Wahkiakum.....	75.2	80.5	78.9	78.4	82.5	85.8
Walla Walla.....	79.0	86.2	83.0	88.8	89.6	94.3
Whatcom.....	72.6	78.2	84.5	91.9	91.6	97.9
Whitman.....	86.3	80.1	79.4	81.1	81.6	83.3
Yakima.....	81.5	86.1	87.6	93.0	95.4	96.0
STATEWIDE.....	85.7	85.4	91.4	93.2	94.4	95.2

TABLE 21

PROPERTY TAX RATIOS BY COUNTY

Real, Personal and Combined Indicated Ratios
Assessment Years, 1984-1985

County	Real Property		Personal Property		Combined Indicated	
	1984	1985	1984	1985	1984	1985
Adams	95.4	92.7	89.1	83.4	94.3	91.0
Asotin	85.3	87.1	94.1	70.1	86.0	85.5
Benton	96.9	95.9	97.5	98.1	97.0	96.2
Chelan	81.9	85.9	95.3	80.0	83.3	85.2
Clallam	98.7	99.2	99.2	89.4	98.8	98.1
Clark	99.8	99.9	90.0	94.2	98.9	99.4
Columbia	85.7	86.3	93.0	87.9	86.8	86.5
Cowlitz	96.6	99.7	86.8	96.5	95.7	99.4
Douglas	95.3	95.7	87.1	93.1	94.5	95.5
Ferry	87.6	97.0	78.6	100.0	86.3	97.5
Franklin	87.0	92.7	94.1	91.2	88.1	92.5
Garfield	96.8	96.7	93.0	92.4	96.0	95.8
Grant	87.9	85.6	83.5	75.6	87.1	84.2
Grays Harbor	99.7	99.6	94.9	96.0	98.8	99.0
Island	89.8	94.2	99.0	99.6	90.3	94.5
Jefferson	95.3	99.4	97.3	99.8	95.5	99.4
King	93.8	93.0	100.0	100.0	94.4	93.7
Kitsap	96.5	97.9	99.6	100.0	96.7	98.0
Kittitas	99.7	99.0	89.0	96.8	98.3	98.7
Klickitat	84.9	90.1	92.4	96.3	85.7	90.9
Lewis	95.5	96.9	89.3	95.0	94.1	96.5
Lincoln	96.5	91.4	94.8	96.9	96.2	92.5
Mason	99.0	99.2	97.4	83.5	98.9	98.0
Okanogan	80.0	87.3	84.9	75.8	80.6	85.6
Pacific	88.5	91.8	83.9	82.8	88.1	91.0
Pend Oreille	77.6	91.0	90.2	100.0	78.5	91.7
Pierce	96.2	97.1	89.9	100.0	95.7	97.3
San Juan	97.9	96.0	92.8	83.4	97.8	95.7
Skagit	97.4	98.5	94.0	96.7	96.9	98.3
Skamania	95.1	93.0	94.4	95.3	94.9	93.6
Snohomish	97.1	98.6	99.7	94.0	97.3	98.2
Spokane	91.8	92.6	92.4	95.9	91.9	93.0
Stevens	70.0	92.3	93.6	89.8	74.2	91.7
Thurston	97.9	98.5	94.1	97.1	97.5	98.4
Wahkiakum	82.1	85.4	85.3	89.4	82.5	85.8
Walla Walla	89.2	94.5	92.5	92.7	89.6	94.3
Whatcom	91.8	99.7	89.9	86.3	91.6	97.9
Whitman	79.3	79.7	91.5	98.1	81.6	83.3
Yakima	95.0	95.6	98.3	100.0	95.4	96.0
STATEWIDE	94.2	95.0	95.7	96.3	94.4	95.2

TABLE 22

1985 ASSESSED VALUATION OF LANDS AND IMPROVEMENTS

Locally Assessed Property by County

County	Unincorporated Areas			Cities & Towns	Total Taxable Value of Lands & Improvements [3]
	Classified Lands [1]	All Other Lands [2]	Total		
Adams	$186,405,129	$157,482,327	$343,887,456	$133,041,733	$476,929,189
Asotin	18,766,735	155,609,315	174,376,050	108,494,318	282,870,368
Benton	204,305,880	642,340,330	846,646,210	1,739,998,800	2,586,645,010
Chelan	1,513,967	730,530,554	732,044,521	574,274,667	1,306,319,188
Clallam	35,805,944	1,168,377,588	1,204,183,532	336,231,705	1,540,415,237
Clark	121,633,602	3,923,413,669	4,045,047,271	1,935,796,743	5,980,844,014
Columbia	66,053,140	34,830,040	100,883,180	30,523,140	131,406,320
Cowlitz	67,098,605	1,780,857,794	1,847,956,399	1,000,512,896	2,848,469,295
Douglas	92,615,780	456,395,326	549,011,106	111,575,160	660,586,266
Ferry	7,618,509	103,403,314	111,021,823	12,063,105	123,084,928
Franklin	193,482,400	358,542,760	552,025,160	405,889,630	957,914,790
Garfield	57,988,846	6,809,110	64,797,956	22,243,520	87,041,476
Grant	112,555,992	813,647,536	926,203,528	464,293,922	1,390,497,450
Grays Harbor	99,730,767	535,102,601	634,833,368	987,439,616	1,622,272,984
Island	16,274,763	1,597,112,698	1,613,387,461	332,669,953	1,946,057,414
Jefferson	20,132,630	587,890,614	608,023,244	214,799,630	822,822,874
King	122,624,242	16,752,165,860	16,874,790,102	34,473,318,648	51,348,108,750
Kitsap	19,994,110	4,041,488,924	4,061,483,034	1,176,088,087	5,237,571,121
Kittitas	89,130,470	312,278,725	401,409,195	249,518,700	650,927,895
Klickitat	66,220,100	435,708,565	501,928,665	104,944,125	606,872,790
Lewis	85,092,950	848,232,305	933,325,255	478,916,576	1,412,241,831
Lincoln	219,330,100	58,302,400	277,632,500	85,227,240	362,859,740
Mason	35,142,405	1,123,408,390	1,158,550,795	181,388,390	1,339,939,185
Okanogan	68,744,879	422,255,427	491,000,306	248,886,478	739,886,784
Pacific	59,950,385	328,244,255	388,194,640	119,461,625	507,656,265
Pend Oreille	12,167,181	167,161,940	179,329,121	37,404,891	216,734,012
Pierce	103,216,409	7,000,482,201	7,103,698,610	5,899,868,053	13,003,566,663
San Juan	25,289,393	886,032,643	911,322,036	77,627,439	988,949,475
Skagit	190,560,378	1,096,906,067	1,287,466,445	1,044,089,642	2,331,556,087
Skamania	13,741,825	152,935,207	166,677,032	28,023,199	194,700,231
Snohomish	116,153,065	5,802,953,185	5,919,106,250	5,946,220,440	11,865,326,690
Spokane	157,775,700	3,446,530,257	3,604,305,957	4,094,037,991	7,698,343,948
Stevens	16,860,635	452,220,440	469,081,075	174,943,236	644,024,311
Thurston	55,671,435	1,999,710,416	2,055,381,851	1,686,331,070	3,741,712,921
Wahkiakum	18,937,680	45,289,610	64,227,290	7,694,690	71,921,980
Walla Walla	213,427,711	516,095,614	729,523,325	529,910,427	1,259,433,752
Whatcom	234,197,285	1,837,856,290	2,072,053,575	1,668,369,660	3,740,423,235
Whitman	300,766,570	61,353,280	362,119,850	337,961,700	700,081,550
Yakima	456,092,860	2,106,671,945	2,562,764,805	1,397,417,501	3,960,182,306
State Total	$3,983,070,457	$62,946,629,522	$66,929,699,979	$68,457,498,346	$135,387,198,325

[1] Includes forest lands and current use assessments at current use values.
[2] Includes outside platted and unplatted areas.
[3] Excludes value exempt from regular property tax levies due to the senior citizen exemption.

TABLE 23

1985 VALUATION OF CURRENT USE LAND BY COUNTY

Agricultural, Timber and Open Space Lands
Approved for Current Use Assessment

County	Applications in Effect on 1/1/85	Acres [1]	True and Fair Value	Current Use Value	Difference
Adams.....	1,909	1,001,915	$447,149,230	$146,999,035	$300,150,195
Asotin.....	227	264,796	52,965,870	14,255,365	38,710,505
Benton.....	783	537,122	263,671,710	80,253,900	183,417,810
Chelan.....	6	713	220,468	93,987	126,481
Clallam.....	626	23,446	77,094,764	8,824,582	68,270,182
Clark.....	2,624	90,009	309,971,440	14,639,530	295,331,910
Columbia.....	435	301,317	189,160,320	58,313,750	130,846,570
Cowlitz.....	300	14,236	24,167,309	3,803,485	20,363,824
Douglas.....	1,923	856,506	210,340,240	92,615,780	117,724,460
Ferry.....	180	46,014	13,397,717	2,520,952	10,876,765
Franklin.....	1,370	516,433	303,365,300	135,226,300	168,739,600
Garfield.....	559	323,262	164,986,060	48,453,590	116,532,470
Grant.....	1,136	449,852	248,189,235	92,613,384	155,575,851
Grays Harbor....	307	19,347	25,405,989	4,926,589	20,479,400
Island.....	327	15,455	56,475,618	4,737,255	51,738,363
Jefferson.....	148	4,753	12,642,995	1,962,170	10,680,825
King.....	891	33,400	187,506,650	32,634,103	154,872,547
Kitsap.....	137	4,272	24,460,220	6,642,870	17,817,350
Kittitas.....	707	211,549	142,742,080	40,363,850	102,378,230
Klickitat.....	947	516,186	130,483,205	34,293,365	96,189,840
Lewis.....	961	58,368	75,945,645	12,276,750	63,668,895
Lincoln.....	2,764	1,313,125	567,433,660	190,323,250	377,110,410
Mason.....	263	11,229	21,124,015	1,439,335	19,684,680
Okanogan.....	1,239	589,223	167,966,793	43,452,839	124,513,954
Pacific.....	149	13,676	18,481,285	5,955,105	12,526,180
Pend Oreille....	232	25,171	9,280,200	1,944,068	7,336,132
Pierce.....	975	37,204	140,034,317	29,393,819	110,640,498
San Juan.....	433	15,266	58,002,250	10,499,300	47,502,950
Skagit.....	2,426	110,064	330,034,937	80,574,520	249,460,417
Skamania.....	133	4,271	9,902,630	1,725,785	8,176,845
Snohomish.....	1,107	57,896	178,068,385	43,047,735	135,020,650
Spokane.....	2,213	531,184	491,554,020	80,856,650	410,697,370
Stevens.....	31	2,050	570,640	301,990	268,650
Thurston.....	606	42,196	77,823,470	7,423,920	70,399,550
Wahkiakum.....	100	7,432	5,753,480	2,378,230	3,375,250
Walla Walla.....	1,316	650,583	416,171,780	184,655,526	231,516,254
Whatcom.....	2,566	116,041	344,004,065	80,131,375	263,872,690
Whitman.....	2,314	1,256,321	960,524,120	226,374,870	734,149,250
Yakima.....	2,923	380,049	647,582,640	317,256,830	330,325,810
State Total.....	38,293	10,451,932	$7,405,255,352	$2,144,185,739	$5,261,069,613

[1] Acreage, as reported, is prior to any changes ordered by the County Boards of Equalization.

TABLE 24

1985 VALUATION OF FOREST LAND

Privately-Owned Classified and Designated Forest Land by County

County	Classified		Designated		Total Value
	Acres [1]	Value	Acres [1]	Value	
Adams	---	---	---	---	---
Asotin	20,710	$329,920	---	---	$329,920
Benton	---	---	---	---	---
Chelan	87,351	1,419,980	---	---	1,419,980
Clallam	296,319	23,716,726	18,114	$1,368,806	25,085,532
Clark	32,912	3,484,980	47,031	5,175,640	8,660,620
Columbia	25,572	599,280	---	---	599,280
Cowlitz	512,897	52,706,320	1,477	176,300	52,882,620
Douglas	---	---	---	---	---
Ferry	131,536	1,985,508	---	---	1,985,508
Franklin	---	---	---	---	---
Garfield	1,489	34,240	30	806	35,046
Grant	---	---	---	---	---
Grays Harbor	679,332	79,080,784	18,769	2,347,152	81,427,936
Island	2,959	233,681	12,437	1,016,294	1,249,975
Jefferson	166,943	13,543,140	14,894	1,274,565	14,817,705
King	251,042	18,974,568	90,333	9,215,261	28,189,829
Kitsap	18,191	1,842,780	34,180	3,283,380	5,126,160
Kittitas	274,510	6,071,780	12,628	397,920	6,469,700
Klickitat	276,134	10,764,125	230	7,875	10,772,000
Lewis	715,715	72,710,150	1,033	106,050	72,816,200
Lincoln	---	---	---	---	---
Mason	233,557	23,232,865	52,692	4,451,535	27,684,400
Okanogan	67,676	956,096	15,413	247,264	1,203,360
Pacific	429,143	46,670,080	8,902	830,980	47,501,060
Pend Oreille	122,811	4,502,716	91,212	2,327,797	6,830,513
Pierce	211,549	19,168,275	70,992	7,433,965	26,602,240
San Juan	---	---	17,196	1,040,260	1,040,260
Skagit	236,596	20,038,690	12,779	1,158,340	21,197,030
Skamania	118,484	9,368,171	1,382	128,579	9,496,750
Snohomish	119,712	9,692,240	49,786	5,389,070	15,081,310
Spokane	---	---	84,066	3,156,960	3,156,960
Stevens	680,167	16,140,120	1,462	36,270	16,176,390
Thurston	68,530	6,497,750	75,892	7,630,650	14,128,400
Wahkiakum	106,984	12,608,200	428	51,470	12,659,670
Walla Walla	1,590	52,497	2,529	81,197	133,694
Whatcom	121,113	9,310,210	15,602	1,461,925	10,772,135
Whitman	---	---	---	---	---
Yakima	94,576	2,081,030	670	19,140	2,100,170
State Total	6,106,100	$467,816,902	752,159	$59,815,451	$527,632,353

[1] Acreage, where reported, is prior to any changes ordered by the County Boards of Equalization.

TABLE 25

OTHER 1985 PROPERTY VALUATION STATISTICS

New Property, Revaluation, and Senior Citizens Exempt Property

County	Senior Citizens [1]		New Property [2]	Revaluation
	Applicants	Exempted Value		
Adams	160	$2,639,447	$7,051,210	($5,053,524)
Asotin	531	9,937,905	5,114,515	5,276,695
Benton	1,205	23,749,580	16,724,950	(137,392,180)
Chelan	1,087	21,258,536	57,564,618	18,933,082
Clallam	1,179	24,891,065	23,941,421	(8,811,146)
Clark	3,188	67,826,455	133,303,839	116,328,614
Columbia	149	2,227,880	481,360	3,972,830
Cowlitz	1,851	36,414,838	46,038,562	(55,568,541)
Douglas	402	7,427,982	11,961,861	7,007,579
Ferry	139	2,411,180	5,889,272	3,854,577
Franklin	361	6,755,781	12,370,800	(11,570,175)
Garfield	72	1,231,670	979,366	---
Grant	903	14,488,783	51,684,329	3,352,442
Grays Harbor	1,825	36,023,659	28,204,050	(58,273,941)
Island	666	15,298,605	43,605,788	83,868,020
Jefferson	649	14,313,015	7,621,015	20,192,787
King	13,812	357,391,376	1,833,923,930	---
Kitsap	1,770	41,836,139	161,517,855	---*
Kittitas	538	11,058,585	15,205,454	14,285,310
Klickitat	432	7,736,140	7,550,025	890,375
Lewis	1,859	36,658,915	39,579,820	1,447,000
Lincoln	182	2,504,741	2,726,780	12,704,560
Mason	735	15,649,620	33,782,740	9,992,235
Okanogan	934	16,949,509	17,619,594	8,197,406
Pacific	876	15,318,355	9,658,155	3,531,700
Pend Oreille	343	5,170,902	1,624,655	9,256,087
Pierce	7,147	155,522,848	348,856,064	336,448,388
San Juan	123	3,480,590	17,025,538	(772,646)
Skagit	1,636	34,911,140	24,942,525	12,540,915
Skamania	181	3,422,691	4,208,890	(2,119,198)
Snohomish	5,559	126,917,580	378,746,565	328,599,000
Spokane	6,963	134,616,771	116,159,120	218,113,211
Stevens	695	12,086,684	18,279,850	6,704,705
Thurston	1,996	39,285,528	117,263,344	(781,498)
Wahkiakum	80	1,418,060	1,886,860	(295,320)
Walla Walla	1,013	19,967,048	12,615,739	8,064,011
Whatcom	2,282	47,619,610	82,837,585	33,065,010
Whitman	340	5,033,526	9,291,610	21,398,490
Yakima	4,503	87,172,410	97,454,340	52,258,333
State Total	68,366	$1,468,625,149	$3,805,293,994	$1,059,645,193

[1] Qualifying participants whose income is $9,000 or less receive an exemption of $25,000 or 50 percent of their residence value, whichever is greater, while those with income between $9,001 and $12,000 receive an exemption of $20,000 or 30 percent of their residence value, whichever is greater, but no more than $40,000.

[2] Includes new construction (both real property and mobile homes), reclassified reforestation value increase (1985 only) and other new property.

* Data not available from this county.

TABLE 26

1985 ASSESSED VALUATION OF PERSONAL PROPERTY BY COUNTY

County	Farm Machinery and Equipment	Industrial Machinery and Equipment	All Other Machinery and Equipment	Supplies and Materials (not for resale)	Intra-County Public Utility Property
Adams	$40,680,375	---	$20,910,992	$163,623	---
Asotin	4,011,616	$782,553	5,650,386	---	---
Benton	38,671,350	---	111,398,520	4,059,490	---
Chelan	13,580,798	4,582,166	105,747,543	403,778	---
Clallam	1,505,245	21,341,826	35,812,045	4,091,970	---
Clark	12,353,170	167,206,250	122,434,070	12,172,415	---
Columbia	11,182,082	---	1,685,275	---	---
Cowlitz	1,452,840	58,813,015	44,547,503	39,848,071	$1,406,903
Douglas	28,741,032	2,348,397	5,541,689	---	---
Ferry	2,424,690	6,276,355	1,002,291	---	---
Franklin	63,184,868	---	38,574,013	584,787	---
Garfield	10,461,911	9,946	---	1,523,438	---
Grant	87,735,862	28,692,096	47,626,771	5,642,504	---
Grays Harbor	4,311,050	47,614,470	34,949,970	9,586,770	1,448,695
Island	2,178,315	4,069,667	20,324,711	347,084	---
Jefferson	464,515	10,696,775	6,677,025	115,740	---
King	6,875,861	1,048,999,737	2,365,592,727	308,922,950	32,070
Kitsap	2,547,300	6,390,820	89,955,206	2,272,424	---
Kittitas	12,444,254	5,762,411	21,858,502	331,245	---
Klickitat	12,778,325	20,432,430	6,510,080	21,671,695	281,495
Lewis	12,045,500	96,083,088	38,452,785	6,511,550	---
Lincoln	50,341,727	318,556	4,915,367	---	---
Mason	693,590	25,180,320	15,268,440	2,539,110	---
Okanogan	21,328,257	9,769,755	29,492,755	121,014	---
Pacific	2,416,030	10,314,815	9,872,940	752,730	---
Pend Oreille	1,391,752	5,631,737	1,829,808	1,689,906	---
Pierce	9,017,546	214,821,763	296,066,975	15,010,444	---
San Juan	535,630	1,501,820	5,354,426	---	12,956,446
Skagit	12,337,500	2,752,490	87,939,340	12,763,214	---
Skamania	335,214	11,800,023	1,608,462	31,302	---
Snohomish	10,771,940	221,599,850	306,737,320	66,582,330	---
Spokane	26,711,580	169,342,600	331,941,240	15,861,200	6,152,000
Stevens	11,229,495	24,877,990	11,999,935	5,226,490	---
Thurston	6,296,577	42,928,295	65,579,209	35,895,517	---
Wahkiakum	1,336,510	2,116,910	684,470	33,180	---
Walla Walla	31,399,661	1,074,023	40,188,161	5,358,601	---
Whatcom	27,481,105	99,718,335	92,280,835	14,017,530	13,745
Whitman	77,058,520	4,295,630	12,045,470	---	---
Yakima	59,758,302	5,092,660	127,642,082	4,185,300	699,346
State Total	$720,071,895	$2,383,239,574	$4,567,299,339	$598,317,402	$22,990,700

*Amount of exemption deducted from values in preceding columns.

TABLE 26, Cont.

1985 ASSESSED VALUATION OF PERSONAL PROPERTY BY COUNTY

Mobile Homes	State Bid Timber	Improvements on Exempt Property	All Other Personal Property	Head of Household Exemption	Total Personal Property Assessed Value
$5,521,550	---	---	$2,382,032	($93,580)	$69,564,992
4,815,610	---	---	---	---*	15,260,165
37,364,670	---	$57,183,180	62,900	(143,100)	249,197,010
14,970,507	---	1,700,095	---	(374,476)	140,610,411
23,234,667	$10,322,392	43,331,024	2,082,285	(390,996)	141,930,458
74,423,170	26,100	---	20,721,190	(402,000)	408,940,365
1,001,380	---	648,530	---	(68,599)	14,448,668
---	3,284,734	---	20,796,434	(156,600)	169,992,900
13,450,386	---	356,990	4,226,075	(45,384)	54,619,185
2,956,989	---	780,310	---	(71,738)	13,368,897
14,705,115	---	7,073,965	3,960,000	(344,918)	127,737,830
1,056,083	---	3,025,610	340,111	(43,500)	16,373,599
---	---	4,844,576	1,976,578	(292,200)	176,226,187
18,110,775	2,387,390	18,273,895	531,215	(211,500)	137,002,730
39,122,238	---	---	---	(72,900)	65,969,115
4,430,716	22,928,980	976,400	124,050	---*	46,414,201
255,408,152	3,143,815	72,416,640	220,806,762	(1,343,700)	4,280,855,014
2,369,944	889,882	9,360,082	1,018,078	(97,200)	114,706,537
6,716,304	113,540	1,206,150	3,532,670	(106,200)	51,858,876
---	4,790	1,009,395	661,415	(136,800)	63,212,825
12,985,312	---	---	8,138,600	(603,250)	173,613,585
4,083,449	---	329,959	---	(162,900)	59,826,158
7,972,130	1,899,220	21,974,065	1,095,755	(54,300)	76,568,330
17,671,416	1,658,200	5,105,563	---	(106,610)	85,040,350
3,429,605	1,363,745	5,440,800	107,530	(42,300)	33,655,895
1,972,723	---	106,202	---	(69,300)	12,552,828
179,543,529	1,138,060	40,211,032	27,712,497	(511,269)	791,010,577
1,449,710	---	380,780	60,200	(35,310)	22,203,702
38,702,560	---	34,366,282	39,400	(197,400)	188,703,386
2,659,520	4,522,593	4,541,530	---	(27,673)	25,470,971
131,430,150	---	35,782,300	---	(414,000)	772,489,890
110,574,065	---	---	356,300	(844,800)	660,094,185
20,948,645	16,120	7,264,965	47,700	(369,900)	81,241,440
97,616,540	---	358,884	2,778,287	(240,000)	251,213,309
813,090	581,070	6,600	17,700	(50,100)	5,539,430
21,139,762	---	---	---	(231,686)	98,928,522
63,696,075	2,890,720	19,631,705	6,496,385	(1,055,700)	325,170,735
7,945,920	---	9,087,710	---	---*	110,433,250
---	2,325,220	15,826,360	258,538	---*	215,787,808
$1,244,298,457	$60,096,571	$430,601,580	$330,330,687	($9,411,889)	$10,347,834,316

TABLE 27

1985 VALUATION OF STATE ASSESSED VESSELS

Commercial Boats Subject to Property Tax

County	Number of Vessels	Actual Value	Personal Property Ratio	Assessed Value
Benton	16	$ 562,129	98.1	$ 551,448
Chelan	5	90,342	80.0	72,273
Clallam	169	4,314,873	89.4	3,857,496
Clark	65	1,828,311	94.2	1,722,268
Cowlitz	71	887,686	96.5	856,616
Franklin	2	96,272	91.2	87,800
Garfield	1	18,256	92.4	16,868
Grant	1	15,000	75.6	11,340
Grays Harbor	474	12,940,255	96.0	12,422,644
Island	107	2,320,169	99.6	2,310,888
Jefferson	98	2,706,508	99.8	2,701,094
King	1,462	262,540,058	100.0	262,540,058
Kitsap	201	5,153,865	100.0	5,153,865
Klickitat	4	1,207,662	96.3	1,162,978
Lewis	11	74,463	95.0	70,739
Mason	14	374,820	83.5	312,974
Okanogan	1	1,389	75.8	1,052
Pacific	311	5,602,519	82.8	4,638,885
Pierce	330	14,244,342	100.0	14,244,342
San Juan	88	1,561,218	83.4	1,302,055
Skagit	298	20,633,785	96.7	19,952,870
Snohomish	348	10,289,592	94.0	9,672,216
Spokane	5	46,115	95.9	44,224
Stevens	2	29,982	89.8	26,923
Thurston	53	748,972	97.1	727,251
Wahkiakum	81	715,144	89.4	639,338
Walla Walla	11	249,337	92.7	231,135
Whatcom	515	16,553,928	86.3	14,286,039
Yakima	8	39,607	100.0	39,607
TOTAL	4,752	$365,846,599		$359,657,286

TABLE 28

1985 ASSESSED & ACTUAL VALUE OF TAXABLE REAL & PERSONAL PROPERTY AND COMPUTATION OF 1985 STATE PROPERTY TAX LEVY

Real Property

County	Assessed Value			Real Property Ratio	Actual Value
	Local	State	Total		
Adams	$476,923,189	$23,153,306	$500,082,495	92.7	$539,463,317
Asotin	282,780,368	1,321,122	284,101,490	87.1	326,178,519
Benton	2,586,645,010	35,873,874	2,622,518,884	95.9	2,734,639,087
Chelan	1,306,319,188	19,794,246	1,326,113,434	85.9	1,543,787,467
Clallam	1,540,415,237	7,413,728	1,547,828,965	99.2	1,560,311,457
Clark	5,980,844,014	23,221,093	6,004,065,107	99.9	6,010,075,182
Columbia	131,406,320	1,885,023	133,291,343	86.3	154,451,151
Cowlitz	2,848,469,295	23,726,007	2,872,195,302	99.7	2,880,837,815
Douglas	660,586,266	5,747,806	666,334,072	95.7	696,273,847
Ferry	123,084,928	2,146,329	125,231,257	97.0	129,104,389
Franklin	957,914,790	22,511,546	980,426,336	92.7	1,057,633,588
Garfield	87,041,476	332,621	87,374,097	96.7	90,355,840
Grant	1,390,497,450	13,767,173	1,404,264,623	85.6	1,640,496,055
Grays Harbor	1,622,272,984	11,344,350	1,633,617,334	99.6	1,640,178,046
Island	1,946,057,414	2,832,002	1,948,889,416	94.2	2,068,884,730
Jefferson	822,822,874	3,816,064	826,638,938	99.4	831,628,710
King	51,348,108,750	363,946,195	51,712,054,945	93.0	55,604,360,156
Kitsap	5,237,571,121	17,428,341	5,254,999,462	97.9	5,367,721,616
Kittitas	650,927,895	11,589,831	662,517,726	99.0	669,209,824
Klickitat	606,872,790	18,874,185	625,746,975	90.1	694,502,747
Lewis	1,412,241,831	40,348,247	1,452,590,078	96.9	1,499,060,968
Lincoln	362,859,740	20,656,311	383,516,051	91.4	419,601,806
Mason	1,339,939,185	1,980,025	1,341,919,210	99.2	1,352,741,139
Okanogan	739,886,784	9,241,300	749,128,084	87.3	858,107,771
Pacific	507,656,265	2,092,084	509,748,349	91.8	555,281,426
Pend Oreille	216,734,012	807,119	217,541,131	91.0	239,056,188
Pierce	13,003,566,663	69,819,966	13,073,386,629	97.1	13,463,837,929
San Juan	988,849,475	130,471	989,079,946	96.0	1,030,291,610
Skagit	2,331,556,087	26,099,773	2,357,655,860	98.5	2,393,559,249
Skamania	194,700,231	11,074,630	205,774,861	93.0	221,263,291
Snohomish	11,865,326,690	70,000,165	11,935,326,855	98.6	12,104,793,971
Spokane	7,638,343,948	94,261,912	7,732,605,860	92.6	8,415,341,102
Stevens	644,024,311	7,182,241	651,206,552	92.3	705,532,559
Thurston	3,741,712,921	25,508,070	3,767,220,991	98.5	3,824,589,839
Wahkiakum	71,921,980	264,832	72,186,812	85.4	84,527,883
Walla Walla	1,259,433,752	20,045,261	1,279,479,013	94.5	1,353,946,046
Whatcom	3,740,423,235	26,808,034	3,767,231,269	99.7	3,778,566,970
Whitman	700,081,550	20,466,960	720,548,510	79.7	904,075,922
Yakima	3,960,182,306	23,106,798	3,983,289,104	95.6	4,166,620,402
STATE TOTAL	$135,387,108,325	$1,080,619,041	$136,467,727,366	95.0	$143,610,889,614

(Part 2 of 3)

TABLE 28, Cont.

1985 ASSESSED & ACTUAL VALUE OF TAXABLE REAL & PERSONAL PROPERTY AND COMPUTATION OF 1985 STATE PROPERTY TAX LEVY

	Personal Property				
	Assessed Value			Personal Property	
County	Local	State	Total	Ratio	Actual Value
Adams.....	$69,564,992	$34,082,659	$103,647,651	83.4	$124,277,759
Asotin.....	15,260,165	8,411,030	23,671,195	70.1	33,767,753
Benton.....	249,197,010	157,796,527	406,993,537	98.1	414,876,185
Chelan.....	140,610,411	30,709,999	171,320,410	80.0	214,150,513
Clallam.....	141,930,458	35,973,911	177,904,369	89.4	198,998,175
Clark.....	408,940,365	157,576,084	566,516,449	94.2	601,397,504
Columbia.....	14,448,668	9,664,335	24,113,003	87.9	27,432,313
Cowlitz.....	169,992,900	80,539,421	250,532,321	96.5	259,618,985
Douglas.....	54,619,185	14,256,356	68,875,541	93.1	73,980,173
Ferry.....	13,368,897	9,843,363	23,212,260	100.0	23,212,260
Franklin.....	127,737,830	53,336,295	181,074,125	91.2	198,546,190
Garfield.....	16,373,599	5,723,548	22,097,147	92.4	23,914,661
Grant.....	176,226,187	31,918,449	208,144,636	75.6	275,323,593
Grays Harbor....	137,002,730	150,052,519	287,055,249	96.0	299,015,884
Island.....	65,969,115	53,038,776	119,007,891	99.6	119,485,834
Jefferson.....	46,414,201	28,198,511	74,612,712	99.8	74,762,236
King.....	4,280,855,014	2,159,138,876	6,439,993,890	100.0	6,439,993,890
Kitsap.....	114,706,537	156,879,302	271,585,839	100.0	271,585,839
Kittitas.....	51,858,876	38,224,662	90,083,538	96.8	93,061,506
Klickitat.....	63,212,825	30,003,906	93,216,731	96.3	96,798,267
Lewis.....	177,613,585	232,852,963	406,466,548	95.0	427,859,524
Lincoln.....	59,826,158	38,873,249	98,699,407	96.9	101,856,973
Mason.....	76,568,330	16,166,181	92,734,511	83.5	111,059,295
Okanogan.....	85,040,350	28,122,362	113,162,712	75.8	149,291,177
Pacific.....	33,655,895	14,008,707	47,664,602	82.8	57,565,344
Pend Oreille....	12,552,828	8,397,258	20,950,086	100.0	20,950,086
Pierce.....	791,010,577	404,164,601	1,195,175,178	100.0	1,195,175,178
San Juan.....	22,203,702	2,026,507	24,230,209	83.4	29,053,008
Skagit.....	188,703,386	168,967,347	357,670,733	96.7	369,876,663
Skamania.....	25,470,971	54,661,181	80,132,152	95.3	84,084,105
Snohomish.....	772,489,890	303,240,745	1,075,730,635	94.0	1,144,394,293
Spokane.....	660,094,185	383,846,810	1,043,940,995	95.9	1,088,572,466
Stevens.....	81,241,440	109,317,291	190,558,731	89.8	212,203,487
Thurston.....	251,213,309	171,620,689	422,833,998	97.1	435,462,408
Wahkiakum.....	5,539,430	3,463,253	9,002,683	89.4	10,070,115
Walla Walla.....	98,928,522	96,646,447	195,574,969	92.7	210,976,234
Whatcom.....	325,170,735	183,026,245	508,196,980	86.3	588,872,514
Whitman.....	110,433,250	107,621,062	218,054,312	98.1	222,277,586
Yakima.....	215,787,808	196,517,160	412,304,968	100.0	412,304,968
STATE TOTAL.....	$10,347,834,316	$5,768,908,587	$16,116,742,903	96.3	$16,736,105,545

TABLE 28, Cont.

1985 ASSESSED & ACTUAL VALUE OF TAXABLE REAL & PERSONAL PROPERTY AND COMPUTATION OF 1985 STATE PROPERTY TAX LEVY

County	Combined Indicated Ratio	Total Actual Value of All Taxable Property	1985 State Property Tax Levy [1]	1985 Levy Rate as Applied to Local Tax Base [2]	Total Assessed Value of All Taxable Property (Local Tax Base)	Percent of Tax Base
Adams.....	91.0	$663,741,076	$2,316,853	$3.838	$603,730,146	0.40
Asotin.....	85.5	353,946,272	1,256,427	4.082	307,772,685	0.20
Benton.....	96.2	3,149,515,272	10,993,689	3.629	3,029,512,421	1.99
Chelan.....	85.2	1,757,937,980	6,136,253	4.098	1,497,433,844	0.98
Clallam.....	98.1	1,759,309,633	6,141,041	3.559	1,725,733,334	1.13
Clark.....	99.4	6,611,472,686	23,077,987	3.512	6,570,581,556	4.31
Columbia.....	86.5	181,883,464	634,882	4.033	157,404,346	0.10
Cowlitz.....	99.4	3,140,456,800	10,962,069	3.510	3,122,727,623	2.05
Douglas.....	95.5	770,254,020	2,688,646	3.657	735,209,613	0.48
Ferry.....	97.5	152,316,649	531,676	3.582	148,443,517	0.10
Franklin.....	92.5	1,256,179,778	4,384,817	3.775	1,161,500,461	0.76
Garfield.....	95.8	114,270,501	398,872	3.644	109,471,244	0.07
Grant.....	84.2	1,915,819,648	6,687,354	4.147	1,612,409,259	1.06
Grays Harbor....	99.0	1,939,193,930	6,768,945	3.524	1,920,672,583	1.26
Island.....	94.5	2,188,370,564	7,638,720	3.694	2,067,897,307	1.36
Jefferson.....	99.4	906,390,946	3,163,846	3.511	901,251,650	0.59
King.....	93.7	62,044,354,046	215,571,837	3.724	58,152,048,835	38.11
Kitsap.....	98.0	5,639,307,455	19,684,550	3.562	5,526,585,301	3.62
Kittitas.....	98.7	762,271,330	2,660,782	3.535	752,601,264	0.49
Klickitat.....	90.9	791,301,014	2,762,113	3.842	718,963,706	0.47
Lewis.....	96.5	1,926,920,492	6,726,103	3.618	1,859,056,626	1.22
Lincoln.....	92.5	521,458,779	1,820,202	3.775	482,215,458	0.32
Mason.....	98.0	1,463,800,434	5,109,537	3.562	1,434,653,721	0.94
Okanogan.....	85.6	1,007,398,948	3,516,424	4.078	862,290,796	0.57
Pacific.....	91.0	612,847,370	2,139,203	3.838	557,412,951	0.37
Pend Oreille....	91.7	260,006,274	907,577	3.805	238,491,217	0.16
Pierce.....	97.3	14,659,013,107	51,168,707	3.586	14,268,561,807	9.35
San Juan.....	95.7	1,059,344,618	3,697,745	3.649	1,013,310,155	0.66
Skagit.....	98.3	2,763,435,912	9,646,041	3.552	2,715,326,593	1.78
Skamania.....	93.6	305,347,395	1,065,845	3.728	285,907,013	0.19
Snohomish.....	98.2	13,249,188,264	46,247,577	3.554	13,011,057,490	8.53
Spokane.....	93.0	9,503,513,568	33,174,332	3.754	8,836,546,855	5.79
Stevens.....	91.7	917,736,046	3,203,447	3.806	841,765,283	0.55
Thurston.....	98.4	4,260,052,247	14,870,126	3.549	4,190,054,989	2.75
Wahkiakum.....	85.8	94,597,398	330,203	4.067	81,189,495	0.05
Walla Walla.....	94.3	1,564,922,280	5,462,513	3.703	1,475,053,982	0.97
Whatcom.....	97.9	4,367,439,484	15,244,971	3.566	4,275,428,249	2.80
Whitman.....	83.3	1,126,353,508	3,931,646	4.189	938,602,822	0.62
Yakima.....	96.0	4,578,925,370	15,983,183	3.636	4,395,594,072	2.88
STATE TOTAL.....	95.2	$160,346,995,159	$559,706,741	$3.668	$152,584,470,269	100.00

1 The total actual value of taxable property in each county is multiplied by the statewide levy rate of $3.490597 per $1,000 of actual value.

2 Approximate actual state levy rate (dollars per $1,000 assessed value) based on local assessment level.

STATE-ASSESSED UTILITY VALUATIONS

Table 29 - Summary of Public Service Company Values, 1984 and 1985 Values by Type of Utility

1985 Actual and Equalized Assessed Values of Utilities:

Table 30 - Air Transportation Companies

Table 31 - Electric Light and Power Companies

Table 32 - Gas Companies

Table 33 - Motor Vehicle Transportation Companies (Common Carrier - Freight)

Table 34 - Motor Vehicle Transportation Companies (Common Carrier - Passenger)

Table 35 - Pipeline Companies

Table 36 - Private Car Companies

Table 37 - Railroad Companies

Table 38 - Telegraph Companies

Table 39 - Telephone Companies

Table 40 - Water Transportation Companies

Table 41 - Recapitulation of Public Utility Companies by County

TABLE 29

SUMMARY OF PUBLIC SERVICE COMPANY VALUES

1984 and 1985 Values by Type of Utility

Category	1984 Value ($000) Firms	1984 Value ($000) Actual	1984 Value ($000) Equalized	1985 Value ($000) Firms	1985 Value ($000) Actual	1985 Value ($000) Equalized
TRANSPORTATION						
Railroad.....	7	$ 453,436	$ 418,493	8	$ 493,218	$ 461,262
Private Car.....	205	116,136	108,008	220	133,968	126,287
Air.....	37	362,944	359,142	41	448,107	444,567
Water (vessels)..	15	63,838	59,336	15	70,480	66,736
Motor Vehicle....	61	48,153	45,457	52	47,447	44,834
Pipeline.....	6	334,400	313,219	6	311,015	297,098
Domestic Water...	2	3,900	3,643	---	---	---
Subtotal.....	333	$1,382,807	$1,307,298	342	$1,504,235	$1,440,784
COMMUNICATION						
Telephone.....	24	$2,795,613	$2,681,515	29	$2,875,304	$2,771,601
Telegraph.....	1	9,200	8,989	1	7,665	7,524
Subtotal.....	25	$2,804,813	$2,690,504	30	$2,882,969	$2,779,125
ENERGY						
Electric.....	15	$1,826,038	$1,722,505	15	$1,941,696	$1,865,783
Gas.....	4	387,000	369,450	4	420,300	406,887
Subtotal.....	19	$2,213,038	$2,091,955	19	$2,361,996	$2,272,670
TOTAL.....	377	$6,400,658	$6,089,757	391	$6,749,200	$6,492,579

TABLE 30
AIR TRANSPORTATION COMPANIES

ASSESSMENT OF OPERATING PROPERTY OF AIR TRANSPORTATION COMPANIES -- STATE OF WASHINGTON, YEAR 1985

COUNTY	REAL-PROPERTY RATIO	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	PERSONAL-PROPERTY RATIO	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
AIRBORNE EXPRESS INC								
KING	93.0			100.0	320,000	320,000	320,000	320,000
AIR CALIFORNIA								
KING	93.0			100.0	7,000,000	7,000,000	7,000,000	7,000,000
AIR CANADA								
KING	93.0			100.0	28,875	28,875	28,875	28,875
ALASKA AIRLINES INC								
KING	93.0	12,076,247	11,230,910	100.0	68,427,804	68,427,804	80,504,051	79,658,714
SPOKANE	92.6			95.9	3,025,949	2,901,885	3,025,949	2,901,885
TOTAL -		12,076,247	11,230,910	-	71,453,753	71,329,689	83,530,000	82,560,599
AMERICAN AIRLINES								
KING	93.0			100.0	9,400,000	9,400,000	9,400,000	9,400,000
BRITISH AIRWAYS - PLC								
KING	93.0			100.0	319,200	319,200	319,200	319,200
CARGOLUX AIRLINES INTERNATIONAL								
KING	93.0			100.0	3,000,000	3,000,000	3,000,000	3,000,000
CASCADE AIRWAYS INC								
DOUGLAS	95.7			93.1	376,711	350,718	376,711	350,718
FRANKLIN	92.7			91.2	1,641,434	1,496,988	1,641,434	1,496,988
GRANT	85.6			75.6	88,826	67,152	88,826	67,152
KING	93.0			100.0	4,438,009	4,438,009	4,438,009	4,438,009
SPOKANE	92.6			95.9	2,558,797	2,453,886	2,558,797	2,453,886
THURSTON	98.5			97.1	57,927	56,247	57,927	56,247
WALLA WALLA	94.5			92.7	5,010,215	4,644,469	5,010,215	4,644,469
WHITMAN	79.7			98.1	676,301	663,451	676,301	663,451
YAKIMA	95.6			100.0	1,321,780	1,321,780	1,321,780	1,321,780
TOTAL					16,170,000	15,492,700	16,170,000	15,492,700
COMPANIA MEXICANA DE AVIACION S A								
KING	93.0			100.0	875,000	875,000	875,000	875,000
CONTINENTAL AIRLINES INC								
KING	93.0			100.0	13,200,000	13,200,000	13,200,000	13,200,000
DELTA AIR LINES INC								
CLARK	99.9			94.2	30,616	28,840	30,616	28,840
KING	93.0			100.0	16,378,821	16,378,821	16,378,821	16,378,821
KITSAP	97.9			100.0	16,923	16,923	16,923	16,923
PIERCE	97.1			100.0	63,599	63,599	63,599	63,599
SNOHOMISH	98.6			94.0	24,664	23,183	24,664	23,183
SPOKANE	92.6			95.9	49,549	47,518	49,549	47,518
WALLA WALLA	94.5			92.7	14,018	12,995	14,018	12,995
WHATCOM	99.7			86.3	17,856	15,410	17,856	15,410
YAKIMA	95.6			100.0	13,954	13,954	13,954	13,954
TOTAL					16,610,000	16,601,243	16,610,000	16,601,243
DHL AIRWAYS INC								
KING	93.0			100.0	201,300	201,300	201,300	201,300
EASTERN AIR LINES INC								
KING	93.0			100.0	6,700,000	6,700,000	6,700,000	6,700,000
EMERY AIR FREIGHT CORP								
KING	93.0			100.0	1,393,927	1,393,927	1,393,927	1,393,927
SPOKANE	92.6			95.9	106,073	101,724	106,073	101,724
TOTAL					1,500,000	1,495,651	1,500,000	1,495,651
EVERGREEN INTERNATIONAL AIRLINES INC								
KING	93.0			100.0	500,000	500,000	500,000	500,000

TABLE 30, Cont.
AIR TRANSPORTATION COMPANIES

ASSESSMENT OF OPERATING PROPERTY OF AIR TRANSPORTATION COMPANIES -- STATE OF WASHINGTON, YEAR 1985

COUNTY	REAL-PROPERTY RATIO	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	PERSONAL-PROPERTY RATIO	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
FEDERAL EXPRESS CORP								
BENTON	95.9			98.1	2,195	2,153	2,195	2,153
KING	93.0			100.0	1,653,306	1,653,306	1,653,306	1,653,306
PIERCE	97.1			100.0	19,829	19,829	19,829	19,829
SPOKANE	92.6			95.9	921,596	883,811	921,596	883,811
WHATCOM	99.7			86.3	1,954	1,686	1,954	1,686
YAKIMA	95.6			100.0	1,120	1,120	1,120	1,120
TOTAL					2,600,000	2,561,905	2,600,000	2,561,905
FINNAIR								
KING	93.0			100.0	32,000	32,000	32,000	32,000
FLYING TIGER LINE INC THE								
KING	93.0			100.0	4,565,000	4,565,000	4,565,000	4,565,000
FRONTIER AIRLINES INC								
FRANKLIN	92.7			91.2	525,974	479,688	525,974	479,688
KING	93.0			100.0	3,326,195	3,326,195	3,326,195	3,326,195
SPOKANE	92.6			95.9	2,847,831	2,731,070	2,847,831	2,731,070
TOTAL					6,700,000	6,536,953	6,700,000	6,536,953
GREAT AMERICAN AIRWAYS INC								
FRANKLIN	92.7			91.2	25,646	23,389	25,646	23,389
KING	93.0			100.0	82,945	82,945	82,945	82,945
SPOKANE	92.6			95.9	37,877	36,324	37,877	36,324
WALLA WALLA	94.5			92.7	1,217	1,128	1,217	1,128
YAKIMA	95.6			100.0	8,315	8,315	8,315	8,315
TOTAL					156,000	152,101	156,000	152,101
HARBOR AIRLINES INC								
ISLAND	94.2	150,000	141,300	99.6	31,700	31,573	181,700	172,873
KING	93.0			100.0	7,300	7,300	7,300	7,300
TOTAL		150,000	141,300		39,000	38,873	189,000	180,175
HAWAIIAN AIRLINES								
KING	93.0			100.0	160,000	160,000	160,000	160,000
HORIZON AIR INDUSTRIES INC (HORIZON AIR)								
DOUGLAS	95.7			93.1	123,706	115,170	123,706	115,170
FRANKLIN	92.7			91.2	2,725,456	2,485,616	2,725,456	2,485,616
KING	93.0			100.0	6,544,545	6,544,545	6,544,545	6,544,545
SPOKANE	92.6			95.9	1,238,002	1,187,244	1,238,002	1,187,244
WHITMAN	79.7			98.1	301,729	295,996	301,729	295,996
YAKIMA	95.6			100.0	1,566,562	1,566,562	1,566,562	1,566,562
TOTAL					12,500,000	12,195,133	12,500,000	12,195,133
REPUBLIC AIRLINES INC								
KING	93.0			100.0	7,400,000	7,400,000	7,400,000	7,400,000
METHOW AVIATION INC								
KING	93.0			100.0	151,375	151,375	151,375	151,375
SPOKANE	92.6			95.9	49,625	47,590	49,625	47,590
TOTAL					201,000	198,965	201,000	198,965
JAPAN AIR LINES CO LTD								
KING	93.0			100.0	470,000	470,000	470,000	470,000
NORTHWEST AIRLINES INC								
KING	93.0			100.0	46,801,626	46,801,626	46,801,626	46,801,626
PIERCE	97.1			100.0	7,205	7,205	7,205	7,205
SPOKANE	92.6			95.9	8,521,169	8,171,801	8,521,169	8,171,801
TOTAL					55,330,000	54,980,632	55,330,000	54,980,632
PACIFIC SOUTHWEST AIRLINES								
KING	93.0			100.0	9,945,372	9,945,372	9,945,372	9,945,372

TABLE 30, Cont.
AIR TRANSPORTATION COMPANIES

ASSESSMENT OF OPERATING PROPERTY OF AIR TRANSPORTATION COMPANIES -- STATE OF WASHINGTON, YEAR 1985

COUNTY	REAL-PROPERTY RATIO	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	PERSONAL-PROPERTY RATIO	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
PACIFIC SOUTHWEST AIRLINES								
SPOKANE	92.6			95.9	2,379,628	2,282,063	2,379,628	2,282,063
TOTAL					12,325,000	12,227,435	12,325,000	12,227,435
PACIFIC WESTERN AIRLINES LTD								
KING	93.0			100.0	765,000	765,000	765,000	765,000
PAN AMERICAN WORLD AIRWAYS INC								
KING	93.0			100.0	2,900,000	2,900,000	2,900,000	2,900,000
REEVE ALEUTIAN AIRWAYS INC								
KING	93.0			100.0	100,000	100,000	100,000	100,000
SALAIR INC								
KING	93.0			100.0	204,200	204,200	204,200	204,200
SPOKANE	92.6			95.9	295,800	283,672	295,800	283,672
TOTAL					500,000	487,872	500,000	487,872
SAN JUAN AIR SERVICES INC								
CLALLAM	99.2			89.4	765,405	684,272	765,405	684,272
GRAYS HARBOR	99.6			96.0	99,966	95,967	99,966	95,967
KING	93.0			100.0	963,271	963,271	963,271	963,271
SAN JUAN	96.0			83.4	341,618	284,909	341,618	284,909
SKAGIT	98.5			96.7	27,075	26,182	27,075	26,182
WHATCOM	99.7			86.3	502,665	433,800	502,665	433,800
TOTAL					2,700,000	2,488,401	2,700,000	2,488,401
SCANDINAVIAN AIRLINES OF NORTH AMER INC								
KING	93.0			100.0	1,170,000	1,170,000	1,170,000	1,170,000
TOTAL AIR								
KING	93.0			100.0	3,000,000	3,000,000	3,000,000	3,000,000
TRANSAMERICA AIRLINES INC								
KING	93.0			100.0	15,000	15,000	15,000	15,000
TRANS WORLD AIRLINES INC								
KING	93.0			100.0	9,694,961	9,694,961	9,694,961	9,694,961
SNOHOMISH	98.6			94.0	5,039	4,737	5,039	4,737
TOTAL					9,700,000	9,699,698	9,700,000	9,699,698
THAI AIRWAYS INTERNATIONAL LTD								
KING	93.0			100.0	1,175,000	1,175,000	1,175,000	1,175,000
UNITED AIR LINES INC								
ASOTIN	87.1			70.1	2,832	1,985	2,832	1,985
BENTON	95.9			98.1	45,407	44,544	45,407	44,544
CHELAN	85.9			80.0	17,373	13,898	17,373	13,898
CLALLAM	99.2			89.4	7,874	7,039	7,874	7,039
CLARK	99.9			94.2	78,708	74,143	78,708	74,143
COWLITZ	99.7			96.5	8,286	7,996	8,286	7,996
DOUGLAS	95.7			93.1	2,965	2,760	2,965	2,760
FRANKLIN	92.7			91.2	17,111	15,605	17,111	15,605
GRANT	85.6			75.6	6,263	4,735	6,263	4,735
GRAYS HARBOR	99.6			96.0	7,026	6,745	7,026	6,745
ISLAND	94.2			99.6	1,936	1,928	1,936	1,928
KING	93.0			100.0	113,774,241	113,774,241	113,774,241	113,774,241
KITSAP	97.9			100.0	28,070	28,070	28,070	28,070
KITTITAS	99.0			96.8	4,527	4,382	4,527	4,382
LEWIS	96.9			95.0	4,195	3,985	4,195	3,985
MASON	99.2			83.5	4,527	3,780	4,527	3,780
PIERCE	97.1			100.0	119,285	119,285	119,285	119,285
SAN JUAN	96.0			83.4	1,944	1,621	1,944	1,621
SKAGIT	98.5			96.7	8,722	8,435	8,722	8,435
SNOHOMISH	98.6			94.0	79,806	75,017	79,806	75,017
SPOKANE	92.6			95.9	9,666,589	9,270,259	9,666,589	9,270,259
STEVENS	92.3			89.8	3,631	3,261	3,631	3,261
THURSTON	98.5			97.1	27,210	26,421	27,210	26,421
WALLA WALLA	94.5			92.7	12,353	11,451	12,353	11,451

TABLE 30, Cont.
AIR TRANSPORTATION COMPANIES

ASSESSMENT OF OPERATING PROPERTY OF AIR TRANSPORTATION COMPANIES -- STATE OF WASHINGTON, YEAR 1985

COUNTY	REAL-PROPERTY RATIO	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	PERSONAL-PROPERTY RATIO	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
UNITED AIR LINES INC								
WHATCOM	99.7			86.3	6,090	5,256	6,090	5,256
WHITMAN	79.7			98.1	13,822	13,559	13,822	13,559
YAKIMA	95.6			100.0	49,207	49,207	49,207	49,207
TOTAL					124,000,000	123,579,608	124,000,000	123,579,608
WIEN AIR ALASKA INC								
KING	93.0			100.0	17,500,000	17,500,000	17,500,000	17,500,000
WESTERN AIR LINES INC								
FRANKLIN	92.7			91.2	402,322	366,918	402,322	366,918
KING	93.0	1,971,964	1,833,927	100.0	17,901,205	17,901,205	19,873,169	19,735,132
SPOKANE	92.6			95.9	2,324,509	2,229,204	2,324,509	2,229,204
TOTAL		1,971,964	1,833,927		20,628,036	20,497,327	22,600,000	22,331,254
GRAND TOTAL		14,198,211	13,206,137		433,909,164	431,360,561	448,107,375	444,566,698

TABLE 31
ELECTRIC LIGHT AND POWER COMPANIES

ASSESSMENT OF OPERATING PROPERTY OF ELECTRIC LIGHT AND POWER COMPANIES -- STATE OF WASHINGTON, YEAR 1985

COUNTY	REAL-PROPERTY RATIO	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	PERSONAL-PROPERTY RATIO	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
BENTON RURAL ELECTRIC ASSOCIATION INC								
BENTON	95.9	423,362	406,004	98.1	6,317,565	6,197,531	6,740,927	6,603,535
LEWIS	96.9			95.0	26,213	24,902	26,213	24,902
YAKIMA	95.6	103,348	98,801	100.0	4,229,510	4,229,510	4,332,858	4,328,311
TOTAL		526,710	504,805		10,573,288	10,451,943	11,099,998	10,956,748
BIG BEND ELECTRIC COOP INC								
ADAMS	92.7	1,019,803	945,357	83.4	5,680,658	4,737,670	6,700,461	5,683,027
FRANKLIN	92.7	523,046	484,864	91.2	5,635,873	5,139,915	6,158,919	5,624,779
GRANT	85.6			75.6	11,649	8,807	11,649	8,807
LINCOLN	91.4			96.9	17,284	16,748	17,284	16,748
WHITMAN	79.7			98.1	11,689	11,467	11,689	11,467
TOTAL		1,542,849	1,430,221		11,357,153	9,914,607	12,900,002	11,344,828
CLEARWATER POWER CO								
ASOTIN	87.1			70.1	518,889	363,741	518,889	363,741
GARFIELD	96.7			92.4	7,592	7,015	7,592	7,015
WHITMAN	79.7			98.1	183,518	180,032	183,518	180,032
TOTAL					709,999	550,788	709,999	550,788
COLUMBIA RURAL ELECTRIC ASSOCIATION INC								
COLUMBIA	86.3	464,538	400,896	87.9	2,120,202	1,863,656	2,584,740	2,264,552
WALLA WALLA	94.5	4,300	4,064	92.7	3,610,961	3,347,360	3,615,261	3,351,424
TOTAL		468,838	404,960		5,731,163	5,211,016	6,200,001	5,615,976
CITY OF EUGENE WATER & ELECTRIC BOARD								
COWLITZ	99.7			96.5	584,460	564,005	584,460	564,005
THURSTON	98.5			97.1	3,440	3,340	3,440	3,340
TOTAL					587,900	567,345	587,900	567,345
INLAND POWER & LIGHT CO								
ADAMS	92.7			83.4	54,843	45,739	54,843	45,739
ASOTIN	87.1			70.1	7,457	5,227	7,457	5,227
COLUMBIA	86.3			87.9	30,623	26,918	30,623	26,918
FRANKLIN	92.7			91.2	76,071	69,377	76,071	69,377
GARFIELD	96.7	29,664	28,685	92.4	1,010,168	933,395	1,039,832	962,080
LINCOLN	91.4			96.9	15,320	14,845	15,320	14,845
PEND OREILLE	91.0	194,424	176,926	100.0	2,930,680	2,930,680	3,125,104	3,107,606
SPOKANE	92.6	2,018,204	1,868,857	95.9	17,038,002	16,339,446	19,056,206	18,208,303
STEVENS	92.3	113,335	104,608	89.8	2,445,953	2,196,466	2,559,288	2,301,074
WALLA WALLA	94.5			92.7	69,051	64,010	69,051	64,010
WHITMAN	79.7	158,427	126,266	98.1	3,107,775	3,048,733	3,266,202	3,174,999
TOTAL		2,514,054	2,305,342		26,785,943	25,674,836	29,299,997	27,980,178
KOOTENAI ELECTRIC COOP INC								
SPOKANE	92.6			95.9	88,000	84,392	88,000	84,392
LINCOLN ELECTRIC COOP INC								
ADAMS	92.7			83.4	94,042	78,432	94,042	78,432
GRANT	85.6			75.6	61,006	46,121	61,006	46,121
LINCOLN	91.4	1,342,094	1,226,675	96.9	2,902,859	2,812,871	4,244,953	4,039,546
TOTAL		1,342,094	1,226,675		3,057,907	2,937,424	4,400,001	4,164,099
NESPELEM VALLEY ELECTRIC COOP INC								
DOUGLAS	95.7			93.1	27,928	26,001	27,928	26,001
OKANOGAN	87.3	85,866	74,961	75.8	1,286,208	974,944	1,372,074	1,049,905
TOTAL		85,866	74,961		1,314,136	1,000,945	1,400,002	1,075,906
PACIFIC POWER & LIGHT CO								
ASOTIN	87.1			70.1	220,535	154,596	220,535	154,596
BENTON	95.9	62,300	59,746	98.1	467,934	459,044	530,234	518,790
CLARK	99.9	4,868,011	4,863,144	94.2	24,773,202	23,336,359	29,641,213	28,199,503
COLUMBIA	86.3	65,800	56,785	87.9	3,056,893	2,687,010	3,122,693	2,743,795
COWLITZ	99.7	6,189,290	6,170,722	96.5	18,424,135	17,779,291	24,613,425	23,950,013
FRANKLIN	92.7	211,613	196,165	91.2	899,394	820,248	1,111,007	1,016,413
GARFIELD	96.7	20,823	20,136	92.4	1,562,007	1,443,294	1,582,830	1,463,430
GRANT	85.6			75.6	368,814	278,823	368,814	278,823

TABLE 31, Cont.
ELECTRIC LIGHT AND POWER COMPANIES

ASSESSMENT OF OPERATING PROPERTY OF ELECTRIC LIGHT AND POWER COMPANIES -- STATE OF WASHINGTON, YEAR 1985

COUNTY	REAL-PROPERTY RATIO	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	PERSONAL-PROPERTY RATIO	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
PACIFIC POWER & LIGHT CO								
GRAYS HARBOR	99.6	1,211,056	1,206,211	96.0	38,364,669	36,830,082	39,575,725	38,036,293
KITTITAS	99.0			96.8	1,508,035	1,459,777	1,508,035	1,459,777
KLICKITAT	90.1	676,797	609,795	96.3	2,945,126	2,836,155	3,621,923	3,445,950
LEWIS	96.9	16,700,934	16,183,205	95.0	118,565,766	112,637,478	135,266,700	128,820,683
SKAMANIA	93.0	3,727,929	3,466,974	95.3	45,995,061	43,833,294	49,722,990	47,300,268
THURSTON	98.5	29,365	28,925	97.1	5,170,832	5,020,878	5,200,197	5,049,803
WALLA WALLA	94.5	937,113	885,572	92.7	29,044,479	26,924,234	29,981,592	27,809,806
YAKIMA	95.6	2,612,143	2,497,210	100.0	87,119,942	87,119,942	89,732,085	89,617,152
TOTAL		37,313,174	36,244,590		378,486,824	363,620,505	415,799,998	399,865,095
PENINSULA LIGHT CO								
KITSAP	97.9			100.0	28,179	28,179	28,179	28,179
PIERCE	97.1	924,433	897,625	100.0	10,747,388	10,747,388	11,671,821	11,645,013
TOTAL		924,433	897,625		10,775,567	10,775,567	11,700,000	11,673,192
PORTLAND GENERAL ELECTRIC CO								
CLARK	99.9			94.2	15,185	14,304	15,185	14,304
COWLITZ	99.7			96.5	1,414,562	1,365,053	1,414,562	1,365,053
GRAYS HARBOR	99.6	683,182	680,450	96.0	28,878,643	27,723,498	29,561,825	28,403,948
KLICKITAT	90.1			96.3	4,734	4,559	4,734	4,559
LEWIS	96.9	956,407	926,758	95.0	7,780,570	7,391,542	8,736,977	8,318,300
THURSTON	98.5	1,546	1,523	97.1	365,171	354,581	366,717	356,104
TOTAL		1,641,135	1,608,731		38,458,865	36,853,537	40,100,000	38,462,268
PUGET SOUND POWER & LIGHT CO								
ADAMS	92.7			83.4	41,287	34,433	41,287	34,433
CHELAN	85.9			80.0	413,347	330,678	413,347	330,678
DOUGLAS	95.7			93.1	497,117	462,816	497,117	462,816
GRANT	85.6			75.6	314,618	237,851	314,618	237,851
GRAYS HARBOR	99.6	341,591	340,225	96.0	18,797,358	18,045,463	19,138,949	18,385,688
ISLAND	94.2	1,172,829	1,104,806	99.6	25,390,097	25,288,537	26,562,926	26,393,343
JEFFERSON	99.4	1,363,145	1,354,965	99.8	11,651,618	11,638,297	13,024,763	12,993,262
KING	93.0	83,297,163	77,466,361	100.0	373,984,830	373,984,830	457,281,993	451,451,191
KITSAP	97.9	9,045,613	8,855,656	100.0	68,468,506	68,468,506	77,514,119	77,324,162
KITTITAS	99.0	337,257	333,884	96.8	14,914,134	14,436,882	15,251,391	14,770,766
LEWIS	96.9	2,662,972	2,580,420	95.0	19,916,558	18,920,730	22,579,530	21,501,150
PIERCE	97.1	24,702,910	23,986,528	100.0	105,236,365	105,236,365	129,939,275	129,222,893
SKAGIT	98.5	11,135,583	10,968,552	96.7	83,870,317	81,102,597	95,005,900	92,071,149
SNOHOMISH	98.6	1,159,578	1,143,344	94.0	4,090,725	3,845,283	5,250,303	4,988,627
THURSTON	98.5	4,716,097	4,645,358	97.1	71,748,745	69,668,034	76,464,842	74,313,392
WHATCOM	99.7	9,060,186	9,033,005	86.3	106,359,476	91,788,229	115,419,662	100,821,234
TOTAL		148,994,924	141,813,104		905,705,098	883,489,531	1,054,700,022	1,025,302,635
TANNER ELECTRIC COOP								
KING	93.0	78,879	73,357	100.0	1,707,917	1,707,917	1,786,796	1,781,274
PIERCE	97.1	14,163	13,752	100.0	364,456	364,456	378,619	378,208
THURSTON	98.5			97.1	144,586	140,393	144,586	140,393
TOTAL		93,042	87,109		2,216,959	2,212,766	2,310,001	2,299,875
WASHINGTON WATER POWER CO ELECTRIC								
ADAMS	92.7	713,999	661,877	83.4	11,197,257	9,338,512	11,911,256	10,000,389
ASOTIN	87.1	1,383,036	1,204,624	70.1	4,232,185	2,966,760	5,615,221	4,171,384
BENTON	95.9			98.1	44,437	43,593	44,437	43,593
DOUGLAS	95.7	19,380	18,548	93.1	759,439	707,037	778,819	725,585
FERRY	97.0			100.0	4,900,005	4,900,005	4,900,005	4,900,005
FRANKLIN	92.7			91.2	1,645,471	1,500,669	1,645,471	1,500,669
GARFIELD	96.7			92.4	374,088	345,657	374,088	345,657
GRANT	85.6	56,705	48,540	75.6	2,930,496	2,215,455	2,987,201	2,263,995
GRAYS HARBOR	99.6	341,591	340,225	96.0	18,797,365	18,045,469	19,138,956	18,385,694
LEWIS	96.9	5,732,721	5,555,007	95.0	30,608,241	29,077,829	36,340,962	34,632,836
LINCOLN	91.4	1,089,104	995,441	96.9	16,045,887	15,548,463	17,134,991	16,543,904
PEND OREILLE	91.0			100.0	230,347	230,347	230,347	230,347
SPOKANE	92.6	31,253,150	28,940,417	95.9	96,061,015	92,122,515	127,314,165	121,062,932
STEVENS	92.3	1,362,218	1,257,327	89.8	99,336,583	89,204,250	100,698,801	90,461,577
THURSTON	98.5	9,273	9,134	97.1	1,136,377	1,103,422	1,145,650	1,112,556
WHITMAN	79.7	1,620,466	1,291,512	98.1	18,519,161	18,167,291	20,139,627	19,458,803
TOTAL		43,581,643	40,322,652		306,818,354	285,517,274	350,399,997	325,839,926
GRAND TOTAL		239,028,762	226,920,775		1,702,667,156	1,638,862,476	1,941,695,918	1,865,783,251

TABLE 32
GAS COMPANIES

ASSESSMENT OF OPERATING PROPERTY OF GAS COMPANIES -- STATE OF WASHINGTON, YEAR 1985

COUNTY	REAL-PROPERTY RATIO	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	PERSONAL-PROPERTY RATIO	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
CASCADE NATURAL GAS CORP								
ADAMS	92.7	78,186	72,478	83.4	933,445	778,493	1,011,631	850,971
BENTON	95.9	1,710,070	1,639,958	98.1	5,423,865	5,320,810	7,133,935	6,960,768
CHELAN	85.9	956,050	821,247	80.0	2,341,079	1,872,863	3,297,129	2,694,110
COWLITZ	99.7	236,279	235,569	96.5	4,575,254	4,415,120	4,811,533	4,650,689
DOUGLAS	95.7	200	191	93.1	861,694	802,239	861,894	802,430
FRANKLIN	92.7	3,300	3,060	91.2	2,526,773	2,304,417	2,530,073	2,307,477
GRANT	85.6	175,068	149,858	75.6	2,535,066	1,916,509	2,710,134	2,066,367
GRAYS HARBOR	99.6	240,523	239,560	96.0	4,329,654	4,156,467	4,570,177	4,396,027
ISLAND	94.2	13,700	12,905	99.6	1,733,654	1,726,719	1,747,354	1,739,624
KING	93.0	3,357,922	3,122,867	100.0	4,327,703	4,327,703	7,685,625	7,450,570
KITSAP	97.9	1,119,142	1,095,640	100.0	7,281,038	7,281,038	8,400,180	8,376,678
MASON	99.2	77,450	76,830	83.5	2,553,443	2,132,124	2,630,893	2,208,954
SKAGIT	98.5	762,315	750,882	96.7	9,058,222	8,759,299	9,820,537	9,510,181
SNOHOMISH	98.6	5,100	5,028	94.0	851,565	800,470	856,665	805,498
WALLA WALLA	94.5	918,081	867,587	92.7	4,332,916	4,016,615	5,250,997	4,884,202
WHATCOM	99.7	801,983	799,577	86.3	14,484,873	12,500,444	15,286,856	13,300,021
YAKIMA	95.6	1,209,310	1,156,100	100.0	13,185,083	13,185,083	14,394,393	14,341,183
TOTAL		11,664,679	11,049,337		81,335,327	76,296,413	93,000,006	87,345,750
NORTHWEST NATURAL GAS CO								
CLARK	99.9	38,845	38,807	94.2	18,676,112	17,592,900	18,714,957	17,631,707
KLICKITAT	90.1	1,900	1,712	96.3	1,493,541	1,438,281	1,495,441	1,439,993
SKAMANIA	93.0	2,500	2,325	95.3	487,107	464,213	489,607	466,538
TOTAL		43,245	42,844		20,656,760	19,495,394	20,700,005	19,538,238
WASHINGTON NATURAL GAS CO								
CHELAN	85.9			80.0	2,949	2,359	2,949	2,359
KING	93.0	24,125,327	22,436,553	100.0	145,700,267	145,700,267	169,825,594	168,136,820
LEWIS	96.9	707,864	685,920	95.0	13,539,694	12,862,710	14,247,558	13,548,630
PIERCE	97.1	3,500,346	3,398,836	100.0	41,727,236	41,727,236	45,227,582	45,126,072
SNOHOMISH	98.6	813,824	802,429	94.0	20,254,888	19,039,599	21,068,712	19,842,028
THURSTON	98.5	516,321	508,576	97.1	10,211,275	9,915,149	10,727,596	10,423,725
TOTAL		29,663,682	27,832,314		231,436,309	229,247,320	261,099,991	257,079,634
WASHINGTON WATER POWER CO - GAS								
ADAMS	92.7	10,601	9,827	83.4	480,382	400,639	490,983	410,466
ASOTIN	87.1	3,549	3,091	70.1	1,262,057	884,702	1,265,606	887,793
FRANKLIN	92.7			91.2	113,754	103,744	113,754	103,744
GRANT	85.6			75.6	256,747	194,101	256,747	194,101
KLICKITAT	90.1	400	360	96.3	347,671	334,807	348,071	335,167
LEWIS	96.9	535,733	519,125	95.0	8,751,812	8,314,222	9,287,545	8,833,347
LINCOLN	91.4	8,918	8,151	96.9	2,390,876	2,316,759	2,399,794	2,324,910
SKAMANIA	93.0	3,500	3,255	95.3	80,777	76,980	84,277	80,235
SPOKANE	92.6	64,002	59,266	95.9	25,011,797	23,986,315	25,075,799	24,045,581
STEVENS	92.3	3,210	2,963	89.8	4,205,883	3,776,883	4,209,093	3,779,846
WHITMAN	79.7	15,540	12,386	98.1	1,952,793	1,915,690	1,968,333	1,928,076
TOTAL		645,453	618,424		44,854,549	42,304,842	45,500,002	42,923,266
GRAND TOTAL		42,017,059	39,542,919		378,282,945	367,343,969	420,300,004	406,886,888

TABLE 33
FREIGHT TRANSPORTATION COMPANIES

ASSESSMENT OF OPERATING PROPERTY (OTHER THAN MOTOR VEHICLES) OF MOTOR VEHICLES TRANSPORTATION COMPANIES
(COMMON CARRIER FREIGHT) -- STATE OF WASHINGTON, YEAR 1985

	REAL-PROPERTY		PERSONAL-PROPERTY		TOTAL-REAL-AND-PERSONAL	
	ACTUAL	EQUALIZED	ACTUAL	EQUALIZED	ACTUAL	EQUALIZED
ABF FREIGHT SYSTEMS			23,008	23,008	23,008	23,008
ACME INTER-CITY FREIGHT LINES INC			160,833	160,833	160,833	160,833
ALBINA TRANSFER CO INC			6,538	6,538	6,538	6,538
BAINBRIDGE AUTO FREIGHT INC			2,680	2,680	2,680	2,680
BEST WAY MOTOR FREIGHT INC	2,415,831	2,236,832	331,756	318,838	2,747,587	2,555,670
MID STATE FREIGHT INC (BRETT)			6,508	6,059	6,508	6,059
CARR & ORMSBY TRANSPORT INC			1,668	1,668	1,668	1,668
COLUMBIA RIVER TRUCKING CO INC			67,227	63,328	67,227	63,328
CONSOLIDATED FRTWYS CORP OF DELAWARE	9,352,807	8,844,494	808,143	792,185	10,160,950	9,636,679
EDMONDS-ALDERWOOD AUTO FREIGHT CO			30,598	28,762	30,598	28,762
FASTEST WAY MOTOR FREIGHT INC			5,848	5,608	5,848	5,608
FORTUNE CORP THE			223,852	223,852	223,852	223,852
GARRETT FREIGHTLINES INC	6,838,400	6,372,102	500,226	485,142	7,338,626	6,857,244
GREAT SW WHSES INC			33,837	33,535	33,837	33,535
HOGLAND TRANSFER CO			82,533	77,581	82,533	77,581
INLAND TRANSPORTATION CO INC			93,941	93,450	93,941	93,450
JOY MOTOR FREIGHT INC	199,500	193,715	78,138	76,898	277,638	270,613
LILE INTERNATIONAL CO			266,177	266,022	266,177	266,022
LYNDEN TRANSPORT INC	5,945,443	5,529,262	584,642	584,642	6,530,085	6,113,904
L T I INC	365,496	364,400	326,059	284,693	691,555	649,093
NORTH COUNTIES FREIGHT LINES INC			814	765	814	765
NORTHERN FREIGHT LINES	274,777	266,805	92,976	89,908	367,753	356,713
NORTHWEST FILM SERVICE INC			6,758	6,758	6,758	6,758
OAK HARBOR FREIGHT LINES INC			267,815	263,369	267,815	263,369
OKANOGAN SEATTLE TRANSPORT CO INC	159,000	157,410	41,470	40,143	200,470	197,553
RYDER / P-I-E NATIONWIDE INC			184,043	179,856	184,043	179,856
PACIFIC NORTHWEST MOTOR FREIGHT LINES INC			15,580	15,580	15,580	15,580
PENINSULA TRUCK LINES INC	466,243	458,465	231,674	231,088	697,917	689,553
POZZI BROS TRANSPORTATION INC	563,871	524,400	37,060	37,060	600,931	561,460
PUGET SOUND TRUCK LINES INC	1,683,120	1,607,486	1,050,168	1,002,368	2,733,288	2,609,854
ROADWAY EXPRESS INC			200,420	198,609	200,420	198,609
SANTA FE TRAIL B-N INDUSTRIES			255,261	253,615	255,261	253,615
S & S AUTO FREIGHT INC			2,033	2,033	2,033	2,033
SILVER EAGLE CO	173,175	172,655	216,749	210,270	389,924	382,925
SOUTHWEST DELIVERY CO INC			231,230	217,996	231,230	217,996
TACOMA MOVING & STORAGE CO	125,548	121,907	30,978	30,978	156,526	152,885
TACOMA-PORT ANGELES AUTO FREIGHT INC			26,074	23,373	26,074	23,373
TACOMA-RAINIER AUTO FREIGHT INC			10,500	10,500	10,500	10,500
UNION PACIFIC MOTOR FREIGHT CO			1,003	1,003	1,003	1,003
WALLACE COLVILLE MOTOR FREIGHT INC			84,493	81,029	84,493	81,029
WOODLAND TRUCK LINE INC	39,616	39,497	69,290	66,865	108,906	106,362
GRAND TOTAL	28,602,827	26,889,430	6,690,601	6,498,488	35,293,428	33,387,918

TABLE 34
PASSENGER TRANSPORTATION COMPANIES

U80CP ASSESSMENT OF OPERATING PROPERTY (OTHER THAN MOTOR VEHICLES) OF MOTOR VEHICLES TRANSPORTATION COMPANIES (COMMON CARRIER PASSENGER) -- STATE OF WASHINGTON, YEAR 1985

	REAL-PROPERTY		PERSONAL-PROPERTY		TOTAL-REAL-AND-PERSONAL	
	ACTUAL	EQUALIZED	ACTUAL	EQUALIZED	ACTUAL	EQUALIZED
BREMERTON-KITSAP AIRPORTER INC			68,264	68,264	68,264	68,264
BREMERTON-TACOMA STAGES INC			24,146	24,146	24,146	24,146
PACIFIC NW TRANS SERVICE INC			30,000	29,768	30,000	29,768
TRAILWAYS LINES INC			42,081	42,081	42,081	42,081
EMPIRE LINES INC	58,536	53,244	88,582	84,711	147,118	137,955
EVERETT AIRPORTER			80,351	77,941	80,351	77,941
EVERGREEN TRAILS INC	933,756	868,393	306,107	306,107	1,239,863	1,174,500
GRAY LINE OF SEATTLE INC THE			218,040	218,040	218,040	218,040
GREYHOUND LINES INC (WESTERN)	9,551,365	8,940,729	671,012	651,247	10,222,377	9,591,976
K O C O INC			59,543	59,543	59,543	59,543
PACIFIC NATIONAL LINES INC			21,411	21,411	21,411	21,411
GRAND TOTAL	10,543,657	9,862,366	1,609,537	1,583,259	12,153,194	11,445,625

TABLE 35
PIPE LINE COMPANIES

ASSESSMENT OF OPERATING PROPERTY OF PIPE LINE COMPANIES -- STATE OF WASHINGTON, YEAR 1985

COUNTY	REAL-PROPERTY RATIO	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	PERSONAL-PROPERTY RATIO	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
CHEVRON PIPE LINE CO								
ADAMS	92.7	4,000	3,708	83.4	1,361,653	1,135,618	1,365,653	1,139,326
FRANKLIN	92.7	26,277	24,359	91.2	1,319,274	1,203,178	1,345,551	1,227,537
LINCOLN	91.4			96.9	700,064	678,362	700,064	678,362
SPOKANE	92.6	33,644	31,154	95.9	841,853	807,337	875,497	838,491
WALLA WALLA	94.5	7,314	6,912	92.7	845,922	784,170	853,236	791,082
TOTAL		71,235	66,133		5,068,766	4,608,665	5,140,001	4,674,798
NORTHWEST PIPELINE CORP								
ADAMS	92.7	4,977	4,614	83.4	2,438,668	2,033,850	2,443,645	2,038,464
BENTON	95.9	4,602,742	4,414,029	98.1	44,051,846	43,214,860	48,654,588	47,628,889
CHELAN	85.9	26,257	22,555	80.0	218,948	175,158	245,205	197,713
CLARK	99.9	1,429,198	1,427,769	94.2	6,708,335	6,319,251	8,137,533	7,747,020
COWLITZ	99.7	191,154	190,581	96.5	3,963,558	3,824,832	4,154,712	4,015,413
FRANKLIN	92.7	321,386	297,925	91.2	2,313,568	2,109,974	2,634,954	2,407,899
GRANT	85.6	1,100	942	75.6	251,211	189,917	252,311	190,859
GRAYS HARBOR	99.6	10,819	10,776	96.0	50,222	48,213	61,041	58,989
KING	93.0	509,252	473,605	100.0	4,920,070	4,920,070	5,429,322	5,393,675
KITTITAS	99.0	11,627	11,511	96.8	567,195	549,045	578,822	560,556
KLICKITAT	90.1	172,523	155,444	96.3	6,478,978	6,239,256	6,651,501	6,394,700
LEWIS	96.9	1,508,707	1,461,938	95.0	13,444,225	12,772,016	14,952,932	14,233,954
LINCOLN	91.4	700	640	96.9	719,725	697,414	720,425	698,054
MASON	99.2	36,563	36,270	83.5	120,554	100,663	157,117	136,933
PIERCE	97.1	823,289	799,414	100.0	4,901,742	4,901,742	5,725,031	5,701,156
SKAGIT	98.5	705,894	695,306	96.7	6,389,435	6,178,584	7,095,329	6,873,890
SKAMANIA	93.0	17,726	16,485	95.3	1,943,666	1,852,313	1,961,392	1,868,798
SNOHOMISH	98.6	1,444,616	1,424,390	94.0	8,636,930	8,118,715	10,081,546	9,543,105
SPOKANE	92.6	356,399	330,025	95.9	1,948,534	1,868,644	2,304,933	2,198,669
THURSTON	98.5	23,975	23,616	97.1	1,681,925	1,633,151	1,705,900	1,656,767
WALLA WALLA	94.5	23,589	22,292	92.7	31,796	29,475	55,385	51,767
WHATCOM	99.7	1,341,583	1,337,558	86.3	11,261,950	9,719,063	12,603,533	11,056,621
WHITMAN	79.7	18,949	15,103	98.1	1,554,877	1,525,334	1,573,826	1,540,437
YAKIMA	95.6	98,166	93,848	100.0	1,720,852	1,720,852	1,819,018	1,814,700
TOTAL		13,681,191	13,266,636		126,318,810	120,742,392	140,000,001	134,009,028
OLYMPIC PIPE LINE CO								
CLARK	99.9	444,333	443,889	94.2	1,967,557	1,853,440	2,411,890	2,297,329
COWLITZ	99.7	935,272	932,466	96.5	4,132,407	3,987,770	5,067,679	4,920,236
KING	93.0	6,487,874	6,033,723	100.0	10,554,613	10,554,613	17,042,487	16,588,336
LEWIS	96.9	4,900	4,748	95.0	2,933,128	2,786,473	2,938,028	2,791,221
PIERCE	97.1	386,922	375,700	100.0	3,105,836	3,105,836	3,492,758	3,481,536
SKAGIT	98.5	2,713,832	2,673,124	96.7	6,061,088	5,861,072	8,774,920	8,534,196
SNOHOMISH	98.6	258,674	255,052	94.0	10,640,017	10,001,616	10,898,691	10,256,668
THURSTON	98.5	527,690	519,774	97.1	2,562,050	2,487,751	3,089,740	3,007,525
WHATCOM	99.7	1,282,946	1,279,097	86.3	3,575,866	3,085,972	4,858,812	4,365,069
TOTAL		13,042,443	12,517,573		45,532,562	43,724,543	58,575,005	56,242,116
PACIFIC GAS TRANSMISSION CO								
BENTON	95.9			98.1	61,837	60,662	61,837	60,662
COLUMBIA	86.3	26,890	23,206	87.9	2,256,501	1,983,464	2,283,391	2,006,670
SPOKANE	92.6	3,751,653	3,474,030	95.9	28,076,960	26,925,805	31,828,613	30,399,835
WALLA WALLA	94.5	1,624,147	1,534,819	92.7	26,171,155	24,260,661	27,795,302	25,795,480
WHITMAN	79.7	43,913	34,999	98.1	34,986,943	34,322,190	35,030,856	34,357,189
TOTAL		5,446,603	5,067,054		91,553,396	87,552,782	96,999,999	92,619,836
TRANS MOUNTAIN OIL PIPE LINE CORP								
SKAGIT	98.5	453,840	447,032	96.7	1,215,629	1,175,515	1,669,469	1,622,547
WHATCOM	99.7	1,961,580	1,955,695	86.3	2,368,955	2,044,409	4,330,535	4,000,104
TOTAL		2,415,420	2,402,727		3,584,584	3,219,924	6,000,004	5,622,651
YELLOWSTONE PIPE LINE CO								
ADAMS	92.7			83.4	39,110	32,618	39,110	32,618
GRANT	85.6	212,059	181,523	75.6	790,603	597,695	1,002,662	779,218
LINCOLN	91.4			96.9	932,983	904,062	932,983	904,062
SPOKANE	92.6	496,874	460,105	95.9	1,828,372	1,753,409	2,325,246	2,213,514
TOTAL		708,933	641,628		3,591,068	3,287,784	4,300,001	3,929,412
GRAND TOTAL		35,365,825	33,961,751		275,649,186	263,136,090	311,015,011	297,097,841

TABLE 36
PRIVATE CAR COMPANIES

ASSESSMENT OF OPERATING PROPERTY OF PRIVATE CAR COMPANIES -- STATE OF WASHINGTON, YEAR 1985

	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
ABBOTT LABS			36,800	34,666	36,800	34,666
ADM TRANSPORTATION CO			2,467,700	2,410,795	2,467,700	2,410,795
BOC GROUP INC THE (AIRCO)			54,600	49,053	54,600	49,053
AGRI FINANCIAL SERVICES (ALEX)			457,800	393,121	457,800	393,121
AIR PRODUCTS & CHEMICALS INC			356,200	328,526	356,200	328,526
ALLIED CHEMICAL CORP			419,200	410,942	419,200	410,942
AMERICAN CHROME & CHEMICALS INC			31,400	29,984	31,400	29,984
AMERICAN COLLOID CO			46,700	42,306	46,700	42,306
AMERICAN PRESIDENT LINES (TRAILER TRAIN)			143,100	137,382	143,100	137,382
AMERICAN RAIL & MARINE CORP			5,000	4,710	5,000	4,710
RAIL BOX CO			2,900,000	2,727,885	2,900,000	2,727,885
AMPACET CORP			5,000	4,710	5,000	4,710
AMOCO CHEMICALS CORP			84,900	81,509	84,900	81,509
AMOCO CANADA PETROLEUM CO LTD			36,800	35,291	36,800	35,291
AMOCO MINERALS INC			5,500	5,181	5,500	5,181
AMOCO OIL CO			144,600	130,569	144,600	130,569
ANHEUSER BUSCH CO			1,035,200	967,623	1,035,200	967,623
AMSTAR CORP			48,200	45,411	48,200	45,411
ANDERSON L F			22,500	21,578	22,500	21,578
APEX TANK CAR LINE			5,000	4,710	5,000	4,710
ARCO CHEMICAL CO			26,100	23,570	26,100	23,570
ASARCO INCORPORATED			240,000	230,690	240,000	230,690
ARCO PETROLEUM PROD			1,847,900	1,755,024	1,847,900	1,755,024
ARKANSAS CHEMICALS INC			7,600	7,159	7,600	7,159
AURORA COOPERATIVE ELEVATOR CO			198,800	190,856	198,800	190,856
BOOTHMAN REMAINDER TRUST			60,400	59,816	60,400	59,816
BAROID DIV N L INDUSTRIES			5,500	5,181	5,500	5,181
BEKER INDUSTRIES CORP			91,500	85,974	91,500	85,974
BAY ZINC CO DIV OF BAY CHEM CO INC			7,500	7,500	7,500	7,500
BENNETT LUMBER PROD INC			279,600	273,762	279,600	273,762
BOEING CO THE			198,800	187,374	198,800	187,374
BIG THREE LINCOLN ALASKA INC			262,800	247,781	262,800	247,781
BORDEN CHEMICAL DIV			913,800	862,198	913,800	862,198
BRAE TRANSPORTATION INC			1,002,400	976,868	1,002,400	976,868
CALIFORNIA CONTEMPORARY INC			53,900	48,564	53,900	48,564
B J HUGHES INC			48,400	46,216	48,400	46,216
CALIFORNIA RAILCAR CORP			12,800	12,058	12,800	12,058
CALRAIL CO			40,200	37,868	40,200	37,868
BORG WARNER CHEMICALS			5,000	4,710	5,000	4,710
C G T X			600,100	553,084	600,100	553,084
CANADIAN ENTERPRISE GAS PRODUCTS			321,100	307,658	321,100	307,658
CANTERRA ENERGY LTD			75,000	71,159	75,000	71,159
CARGILL INC			28,000	26,736	28,000	26,736
CELTRAN INC			510,900	494,990	510,900	494,990

TABLE 36, Cont.
PRIVATE CAR COMPANIES

ASSESSMENT OF OPERATING PROPERTY OF PRIVATE CAR COMPANIES -- STATE OF WASHINGTON, YEAR 1985

	REAL-PROPERTY		PERSONAL-PROPERTY		TOTAL-REAL-AND-PERSONAL	
	ACTUAL	EQUALIZED	ACTUAL	EQUALIZED	ACTUAL	EQUALIZED
CHARTRANDS TANK CAR SERVICE INC			7,500	7,193	7,500	7,193
NORCHEM INC (CHEMPLEX) CHEX			82,200	79,250	82,200	79,250
CHEMLECO INC			10,700	10,079	10,700	10,079
CHEVRON USA INC			270,700	265,159	270,700	265,159
CHICAGO FREIGHT CAR LEASING			948,200	856,586	948,200	856,586
CITIES SERVICE OIL & GAS CORP			471,300	448,964	471,300	448,964
COLUMBIAN CHEMICALS CO			5,000	4,710	5,000	4,710
CONOCO INC			173,900	168,048	173,900	168,048
CONTINENTAL TANK CAR CORP			48,900	45,358	48,900	45,358
COOPERATIVE PRODUCERS INC			415,600	399,001	415,600	399,001
CONSOLIDATED TRANSPORTATION CORP			1,622,600	1,484,289	1,622,600	1,484,289
CONTINENTAL CARBON CO			5,500	5,181	5,500	5,181
CONTINENTAL GRAIN CO			2,074,000	1,973,307	2,074,000	1,973,307
CRYSTAL CAR LINE			414,700	397,373	414,700	397,373
DIAMOND SHAMROCK CHEMICALS CO			101,900	94,182	101,900	94,182
DOW CHEMICAL CO THE			591,300	570,007	591,300	570,007
DU PONT CANADA INC			6,900	6,414	6,900	6,414
EDWIN COOPER INC			5,500	5,181	5,500	5,181
E I DU PONT DE NEMOURS & CO			79,000	75,741	79,000	75,741
EMPIREGAS EQUIPMENT CORP			33,500	31,745	33,500	31,745
EQUIPMENT ENTERPRISE INC			244,100	231,279	244,100	231,279
ETHYL CORP			65,000	61,852	65,000	61,852
EVANS RAILCAR LEASING CO			3,433,000	3,261,264	3,433,000	3,261,264
EXXON CORP			315,000	295,587	315,000	295,587
FTIX ASSOCIATES			5,500	5,181	5,500	5,181
FAR PORT COOP INC			650,800	608,967	650,800	608,967
FMC CORP INDUSTRIAL & CHEMICAL GROUP			5,000	3,780	5,000	3,780
FARMERS COOP GRAIN & SUPPLY CO			111,400	104,247	111,400	104,247
FARMERS ELEVATOR OF GRACE CITY			12,700	12,127	12,700	12,127
FARMERS ELEVATOR CO OF ARTHUR			58,800	55,065	58,800	55,065
FAR MAR CO INC			5,000	4,170	5,000	4,170
FARMLAND INDUSTRIES INC			12,800	12,222	12,800	12,222
FARMERS COOP ASSN OF YORK			92,000	89,459	92,000	89,459
FRUIT GROWERS EXPRESS CO			355,000	327,050	355,000	327,050
FORMOSA PLASTICS CORP USA			52,300	49,287	52,300	49,287
G HEILEMAN BREWING CO			44,900	42,874	44,900	42,874
GENERAL AMERICAN TRANS CORP			6,000,000	5,657,940	6,000,000	5,657,940
GENERAL ELECTRIC CO			13,800	13,538	13,800	13,538
GEORGIA PACIFIC CORP - BELLINGHAM			592,900	557,196	592,900	557,196
GEORGIA PACIFIC CORP - PLAQUEMINE			173,000	165,011	173,000	165,011
TEXACO CHEMICAL CO (GETTY)			9,200	8,418	9,200	8,418
GLNX CORP			261,200	244,395	261,200	244,395
GROWTH NONSTOCK COOP INC			740,500	692,946	740,500	692,946
GOODRICH B F			33,100	31,489	33,100	31,489

TABLE 36, Cont.
PRIVATE CAR COMPANIES

ASSESSMENT OF OPERATING PROPERTY OF PRIVATE CAR COMPANIES -- STATE OF WASHINGTON, YEAR 1985

	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
GREAT LAKES CHEMICAL CORP			10,000	9,270	10,000	9,270
GREAT LAKES CARBON CORP			5,000	4,395	5,000	4,395
GREENBRIER LEASING CORP			5,000	4,710	5,000	4,710
GLOUCESTER N A INC			5,500	5,181	5,500	5,181
GULF OIL CORP - WESTERN			64,000	61,545	64,000	61,545
WALTER HAFFNER CO			5,000	4,855	5,000	4,855
HARVEST STATES CORP (ITEL)			2,563,900	2,378,401	2,563,900	2,378,401
HEAD ON COLLISION LINE INC			5,000	4,710	5,000	4,710
HELM FINANCIAL CORP			5,500	5,181	5,500	5,181
HERCULES INC			7,200	6,728	7,200	6,728
HOME OIL COMPANY LIMITED			357,500	336,862	357,500	336,862
HONEYMEAD PRODUCTS - ITEL			156,600	152,310	156,600	152,310
HUBER CORP J M			7,800	7,439	7,800	7,439
HUNTTING ELEVATOR CO			181,500	172,749	181,500	172,749
INDIANA FARM BUREAU - ITEL			5,500	5,181	5,500	5,181
IND / AGRI CHEMICALS DIV (SHELL OIL)			321,400	302,846	321,400	302,846
INDUSTRY FINANCIAL (SCOULAR GRAIN)			9,900	9,326	9,900	9,326
INTERNATIONAL MINERALS & CHEMICAL CORP			5,000	4,795	5,000	4,795
INTERAIL INC			28,000	26,852	28,000	26,852
ITEL CORP - RAIL DIV			281,000	263,126	281,000	263,126
JONES CHEMICAL INC			5,500	5,275	5,500	5,275
K & W TRUCKING CO INC			138,400	131,311	138,400	131,311
KAISER ALUMINUM & CHEMICAL CORP			5,000	4,700	5,000	4,700
KENNECOTT CORP			23,100	22,192	23,100	22,192
KIDD CREEK MINES LTD			9,300	8,080	9,300	8,080
KERR MCGEE CHEMICAL CORP			33,500	31,561	33,500	31,561
LIQUID SUGARS INC			93,400	88,252	93,400	88,252
KINGSFORD COMPANY THE			555,800	498,774	555,800	498,774
KOPPERS CO INC			287,900	277,931	287,900	277,931
LOUIS DREYFUS CORP			974,400	897,354	974,400	897,354
KRDX DIV OF DENVER RECYCLING CO			8,400	8,156	8,400	8,156
LEWIS GRAIN CO			27,200	25,140	27,200	25,140
L P G TRANSPORTATION INC			5,000	4,710	5,000	4,710
LAMCO INC			55,500	50,965	55,500	50,965
LINCOLN GRAIN INC			662,000	635,474	662,000	635,474
LIQUID AIR CORP			127,600	121,974	127,600	121,974
LIQUID CARBONIC CORP			39,200	37,432	39,200	37,432
LUC LEASING INC			61,500	55,812	61,500	55,812
LONE STAR INDUSTRIES INC			139,900	131,823	139,900	131,823
MALLARD TRANS CO			86,000	79,680	86,000	79,680
M H C INC			5,940,300	5,558,813	5,940,300	5,558,813
MBF INDUSTRY INC			16,500	15,824	16,500	15,824
MERCHANTS INVESTMENT CO			5,000	4,710	5,000	4,710
MINNESOTA CORN PROCESSORS (TRINITY)			5,000	4,710	5,000	4,710

TABLE 36, Cont.
PRIVATE CAR COMPANIES

ASSESSMENT OF OPERATING PROPERTY OF PRIVATE CAR COMPANIES -- STATE OF WASHINGTON, YEAR 1985

	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
MIDWEST SOLVENT CO INC			5,000	4,710	5,000	4,710
MOBIL OIL CORP			268,800	255,039	268,800	255,039
MILE HIGH RAILCAR LSG INC			19,500	19,500	19,500	19,500
M & M CHEMICALS			54,000	50,994	54,000	50,994
MILCHEM INC			5,000	4,470	5,000	4,470
MONSANTO CO			218,500	206,432	218,500	206,432
MULTI FOODS TRANSPORTATION INC			5,500	5,181	5,500	5,181
MORRISON QUIRK GRAIN CORP			490,200	454,057	490,200	454,057
GENERAL ELECTRIC RAILCAR SVCS CORP (NAAC)			7,852,000	7,419,669	7,852,000	7,419,669
NORCHEM INC (NPCX)			340,500	314,986	340,500	314,986
OCCIDENTAL CHEMICAL CORP			2,495,300	2,339,142	2,495,300	2,339,142
PACIFIC STATES RAILCAR CO			20,300	18,168	20,300	18,168
PARGAS INC			344,700	334,324	344,700	334,324
PENNWALT CARRIERS CORP			585,500	545,158	585,500	545,158
PETROLANE GAS SERVICE INC			5,000	5,000	5,000	5,000
PORTLAND GENERAL ELECTRIC CO			409,600	378,565	409,600	378,565
PHILLIPS PETROLEUM CO			167,400	157,322	167,400	157,322
PILLSBURY CO - ITEL			1,093,400	1,024,495	1,093,400	1,024,495
PMA TRANSPORTATION CORP			77,800	72,626	77,800	72,626
POLYSAR INC			18,600	17,742	18,600	17,742
PPG INDUSTRIES INC			573,600	535,943	573,600	535,943
PROCOR LTD (UTLX)			610,500	572,313	610,500	572,313
PLM INC			544,800	525,596	544,800	525,596
PUBLICKER INDUSTRIES INC			11,100	10,456	11,100	10,456
QUAKER OATS CO			5,000	4,710	5,000	4,710
PULLMAN LEASING CO			9,750,000	9,182,358	9,750,000	9,182,358
QUAKER STATE OIL REFINING CORP			11,800	11,272	11,800	11,272
RAILROAD CAR MANAGEMENT CO INC			125,300	122,547	125,300	122,547
RAILGON CO			116,000	110,925	116,000	110,925
RAPCO TRANSPORTATION CO			5,000	4,710	5,000	4,710
RELCO TANK LINE CO			38,100	35,470	38,100	35,470
REX LEASING INC			2,611,700	2,560,745	2,611,700	2,560,745
REX RAILWAYS INC			418,700	403,685	418,700	403,685
REYNOLDS METALS CO			6,600	6,217	6,600	6,217
RICHMOND LEASING CO			1,030,800	968,803	1,030,800	968,803
RUDDY TANK CAR CO			8,100	7,241	8,100	7,241
SANDERSVILLE LEASING INC			5,000	4,560	5,000	4,560
SAUVAGE GAS CO			8,900	8,535	8,900	8,535
SCANDINAVIAN OIL CO INC			5,500	5,181	5,500	5,181
SCOULAR BISHOP GRAIN CO			997,800	935,398	997,800	935,398
SHELL OIL CO			647,700	606,026	647,700	606,026
SCHULER GRAIN CO			25,100	22,077	25,100	22,077
SHINTECH INC			46,300	41,707	46,300	41,707
SAN ANGELO TANK CAR LINE			6,600	6,409	6,600	6,409

TABLE 36, Cont.
PRIVATE CAR COMPANIES

ASSESSMENT OF OPERATING PROPERTY OF PRIVATE CAR COMPANIES -- STATE OF WASHINGTON, YEAR 1985

	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
SHIPPERS CAR LINE DIV ACF INDUSTRIES	6,200,000	5,845,484	6,200,000	5,845,484		
WM G SIMON TANK CAR MGMNT	20,300	16,878	20,300	16,878		
SOLTEX POLYMER CORP	259,300	248,976	259,300	248,976		
MCMASTER GRAIN CO (SOUTH SOO)	164,400	156,081	164,400	156,081		
STALEY MANUFACTURING CO	20,100	18,934	20,100	18,934		
STAUFFER CHEMICAL CO	32,500	31,149	32,500	31,149		
STEPHANS ENERGY LTD	45,300	42,669	45,300	42,669		
SUN REFINING & MARKETING CO	37,200	32,731	37,200	32,731		
TANK CAR SERVICES CO INC (JIMBETCO)	96,000	92,178	96,000	92,178		
TANCO TRANSPORTATION CO	5,000	4,710	5,000	4,710		
TENNESSEE EASTMAN CO	48,100	48,100	48,100	48,100		
TERMINAL GRAIN CORP	783,500	731,274	783,500	731,274		
TEXASGULF INC	22,600	22,017	22,600	22,017		
TIDEWATER GRAIN	5,000	4,710	5,000	4,710		
TOSCO CORPORATION	45,500	42,861	45,500	42,861		
TRAILER TRAIN CO	26,900,500	25,364,279	26,900,000	25,364,279		
TRANSITANK CAR LEASING CORP	5,000	4,855	5,000	4,855		
TRI COUNTY COOPERATIVE ASSN	6,900	6,500	6,900	6,500		
TRINITY INDUSTRIES LEASING CO (WEBB COOLEY C	2,892,700	2,702,938	2,892,700	2,702,938		
TRANSPORTATION CORP OF AMERICA	2,741,900	2,566,361	2,741,900	2,566,361		
TRINITY RAILCAR LEASING CORP (WEBB COOLEY CO	1,494,500	1,414,470	1,494,500	1,414,470		
UNION CARBIDE CORP	215,900	210,203	215,900	210,203		
UNION CARBIDE ETHYLENE OXIDE / GLYCOL CO	60,700	58,940	60,700	58,940		
UNION OIL CO OF CALIFORNIA	5,500	5,181	5,500	5,181		
UNION OIL OF CALIF - CHEMICALS DIV	30,700	28,858	30,700	28,858		
UNION TANK CAR CO	4,117,500	3,833,064	4,117,500	3,833,064		
UNITED EQUIPMENT LEASING ASSOCIATES	513,000	479,418	513,000	479,418		
UNITED GRAIN CORP	95,000	93,250	95,000	93,250		
U S INDUSTRIAL CHEM CO - DIV NATL DIST & CHE	5,000	4,170	5,000	4,170		
VISTA POLYMERS CO	21,700	20,711	21,700	20,711		
UNITED STATES LEASING INTL INC	143,200	134,933	143,200	134,933		
UNITED STATES RAIL SERVICES INC POOLS #1-10	783,100	736,622	783,100	736,622		
VANGAS INC	9,500	9,500	9,500	9,500		
VULCAN MATERIALS CO CHEM DIV	9,500	8,949	9,500	8,949		
VIRGINIA CHEMICALS INC	49,500	47,204	49,500	47,204		
WEST CENTRAL COOP	20,900	20,170	20,900	20,170		
WESTERN RAIL LEASING CORP	73,300	71,996	73,300	71,996		
W F I X PARTNERS	171,300	168,762	171,300	168,762		
WEYERHAEUSER CANADA LTD	8,000	8,000	8,000	8,000		
WEYERHAEUSER CO	675,400	657,050	675,400	657,050		
WILBUR ELLIS CO	79,600	77,292	79,600	77,292		
WISCONSIN & SOUTHERN LEASING CO	5,000	4,710	5,000	4,710		
XTRA INC	3,821,100	3,571,899	3,821,100	3,571,899		
ZIP TRANSPORTATION CO INC	5,000	4,710	5,000	4,710		
GRAND TOTAL	133,967,700	126,287,186	133,967,700	126,287,186		

TABLE 37
RAILROAD COMPANIES

ASSESSMENT OF OPERATING PROPERTY OF RAILROAD COMPANIES -- STATE OF WASHINGTON, YEAR 1985

COUNTY	REAL-PROPERTY RATIO	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	PERSONAL-PROPERTY RATIO	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
BURLINGTON NORTHERN RAILROAD CO								
ADAMS	92.7	18,095,058	16,774,121	83.4	3,452,177	2,879,117	21,547,235	19,653,238
BENTON	95.9	17,245,638	16,538,567	98.1	2,953,456	2,897,340	20,199,094	19,435,907
CHELAN	85.9	14,583,156	12,526,934	80.0	2,832,809	2,266,249	17,415,965	14,793,183
CLARK	99.9	10,915,427	10,904,512	94.2	1,689,606	1,591,610	12,605,033	12,496,122
COLUMBIA	86.3	380,686	328,532	87.9	98,990	85,255	477,676	413,787
COWLITZ	99.7	11,966,304	11,930,406	96.5	1,780,609	1,718,290	13,746,913	13,648,696
DOUGLAS	95.7	4,716,245	4,513,448	93.1	790,689	736,132	5,506,934	5,249,580
FERRY	97.0	1,950,537	1,892,021	100.0	277,248	277,248	2,227,785	2,169,269
FRANKLIN	92.7	21,193,027	19,645,935	91.2	4,091,379	3,731,339	25,284,406	23,377,274
GRANT	85.6	13,570,231	11,616,117	75.6	2,495,998	1,886,973	16,066,229	13,503,090
GRAYS HARBOR	99.6	3,441,644	3,427,877	96.0	649,628	623,644	4,091,272	4,051,521
KING	93.0	37,173,412	34,571,274	100.0	6,011,070	6,011,070	43,184,482	40,582,344
KITSAP	97.9			100.0	147,904	147,904	147,904	147,904
KITTITAS	99.0	8,812,227	8,724,107	96.8	1,486,200	1,438,641	10,298,427	10,162,748
KLICKITAT	90.1	19,262,703	17,355,694	96.3	3,334,840	3,211,453	22,597,543	20,567,147
LEWIS	96.9	9,835,746	9,530,838	95.0	1,424,323	1,353,107	11,260,069	10,883,945
LINCOLN	91.4	18,407,259	16,824,234	96.9	3,355,438	3,251,420	21,762,697	20,075,654
MASON	99.2	713,395	707,688	83.5	289,816	241,995	1,003,211	949,683
OKANOGAN	87.3	5,143,085	4,489,913	75.8	974,849	738,936	6,117,934	5,228,849
PACIFIC	91.8	1,372,729	1,260,166	82.8	259,149	214,575	1,631,878	1,474,741
PEND OREILLE	91.0	159,923	145,530	100.0	30,190	30,190	190,113	175,720
PIERCE	97.1	15,114,945	14,676,611	100.0	2,188,550	2,188,550	17,303,495	16,865,161
SKAGIT	98.5	6,840,522	6,737,916	96.7	959,674	928,003	7,800,196	7,665,919
SKAMANIA	93.0	7,465,615	6,943,023	95.3	1,276,155	1,216,176	8,741,770	8,159,199
SNOHOMISH	98.6	19,206,143	18,937,257	94.0	3,315,110	3,116,202	22,521,253	22,053,459
SPOKANE	92.6	26,967,126	24,971,557	95.9	5,139,659	4,928,932	32,106,785	29,900,489
STEVENS	92.3	5,457,361	5,037,142	89.8	952,746	855,568	6,410,107	5,892,710
THURSTON	98.5	9,128,608	8,991,678	97.1	1,319,159	1,280,903	10,447,767	10,272,581
WALLA WALLA	94.5	5,039,916	4,762,724	92.7	1,462,813	1,355,842	6,502,529	6,118,566
WHATCOM	99.7	7,938,341	7,914,526	86.3	1,160,361	1,001,391	9,098,702	8,915,917
WHITMAN	79.7	4,980,118	3,969,154	98.1	1,571,270	1,541,416	6,551,388	5,510,570
YAKIMA	95.6	10,202,867	9,753,940	100.0	1,750,318	1,750,318	11,953,185	11,504,258
TOTAL		337,279,994	316,403,442		59,519,983	55,495,789	396,799,977	371,899,231
CAMAS PRAIRIE RAILROAD								
WHITMAN	79.7			98.1	108,300	106,243	108,300	106,243
CHEHALIS WESTERN RAILROAD CO								
LEWIS	96.9	1,107,645	1,073,308	95.0	597,831	567,939	1,705,476	1,641,247
PIERCE	97.1	2,764,810	2,684,631	100.0	1,532,887	1,532,887	4,297,697	4,217,518
THURSTON	98.5	2,812,026	2,769,847	97.1	1,312,805	1,274,733	4,124,831	4,044,580
TOTAL		6,684,481	6,527,786		3,443,523	3,375,559	10,128,004	9,903,345
CHICAGO MILWAUKEE ST PAUL & PACIFIC RAILROAD								
CLALLAM	99.2	2,093,226	2,076,481	89.4	358,781	320,749	2,452,007	2,397,230
JEFFERSON	99.4	1,689,746	1,679,608	99.8	298,438	297,841	1,988,184	1,977,449
KING	93.0	214,577	199,557	100.0	48,230	48,230	262,807	247,787
TOTAL		3,997,549	3,955,646		705,449	666,820	4,702,998	4,622,466
SEATTLE & NORTH COAST RAILROAD CO								
CLALLAM	99.2			89.4	1,603,480	1,433,512	1,603,480	1,433,512
JEFFERSON	99.4			99.8	1,603,480	1,600,276	1,603,480	1,600,276
KING	93.0			100.0	801,740	801,740	801,740	801,740
TOTAL					4,008,700	3,835,528	4,008,700	3,835,528
NEZ PERCE RAILROAD CO								
COLUMBIA	86.3	156,237	134,832	87.9			156,237	134,832
GARFIELD	96.7	182,763	176,731	92.4			182,763	176,731
TOTAL		339,000	311,563				339,000	311,563
SPOKANE INTERNATIONAL RAILROAD CO								
SPOKANE	92.6	7,118,028	6,591,294	95.9	212,972	204,240	7,331,000	6,795,534
UNION PACIFIC RAILROAD CO								
ADAMS	92.7	4,599,233	4,263,491	83.4	697,392	581,625	5,296,625	4,845,116
BENTON	95.9	2,837,913	2,721,559	98.1	466,273	457,414	3,304,186	3,178,973
CLARK	99.9	51,953	51,901	94.2	574,585	541,259	626,538	593,160
COLUMBIA	86.3	957,290	826,141	87.9	184,374	162,064	1,141,664	988,205
COWLITZ	99.7	87,547	87,285	96.5	1,394,188	1,345,391	1,481,735	1,432,676
FRANKLIN	92.7	809,483	750,391	91.2	123,447	112,584	932,930	862,975
GARFIELD	96.7	23,923	23,134	92.4	15,280	14,119	39,203	37,253

TABLE 37, Cont.
RAILROAD COMPANIES

ASSESSMENT OF OPERATING PROPERTY OF RAILROAD COMPANIES -- STATE OF WASHINGTON, YEAR 1985

COUNTY	REAL-PROPERTY RATIO	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	PERSONAL-PROPERTY RATIO	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
UNION PACIFIC RAILROAD CO								
GRAYS HARBOR	99.6	1,948,482	1,940,688	96.0	329,071	315,907	2,277,553	2,256,595
KING	93.0	5,486,348	5,102,307	100.0	1,153,317	1,153,317	6,639,665	6,255,624
KLICKITAT	90.1	14,034	12,644	96.3	28,329	27,281	42,363	39,925
LEWIS	96.9	296,205	287,023	95.0	1,062,456	1,009,332	1,358,661	1,296,355
LINCOLN	91.4	800,342	731,513	96.9	122,609	118,808	922,951	850,321
PIERCE	97.1	2,106,369	2,045,283	100.0	1,328,065	1,328,065	3,434,434	3,373,348
SKAMANIA	93.0	9,484	8,820	95.3	14,256	13,586	23,740	22,406
SPOKANE	92.6	6,375,801	5,903,990	95.9	1,097,705	1,052,699	7,473,506	6,956,689
THURSTON	98.5	719,887	709,088	97.1	910,196	883,802	1,630,083	1,592,890
WALLA WALLA	94.5	10,783,788	10,190,680	92.7	1,666,751	1,545,078	12,450,539	11,735,758
WHITMAN	79.7	15,218,985	12,129,535	98.1	2,345,059	2,300,502	17,564,044	14,430,037
YAKIMA	95.6	2,712,923	2,593,554	100.0	446,656	446,656	3,159,579	3,040,210
TOTAL		55,839,990	50,379,027		13,960,009	13,409,489	69,799,999	63,788,516
GRAND TOTAL		411,259,042	384,168,758		81,958,936	77,093,668	493,217,978	461,262,426

TABLE 38
TELEGRAPH COMPANIES

ASSESSMENT OF OPERATING PROPERTY OF TELEGRAPH COMPANIES -- STATE OF WASHINGTON, YEAR 1985

COUNTY	REAL-PROPERTY RATIO	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	PERSONAL-PROPERTY RATIO	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
WESTERN UNION TELEGRAPH CO								
ADAMS	92.7			83.4	4,875	4,066	4,875	4,066
BENTON	95.9	2,200	2,110	98.1	67,936	66,645	70,136	68,755
CHELAN	85.9			80.0	52,586	42,069	52,586	42,069
CLALLAM	99.2			89.4	20,968	18,745	20,968	18,745
CLARK	99.9	6,000	5,994	94.2	73,270	69,020	79,270	75,014
COWLITZ	99.7			96.5	35,348	34,111	35,348	34,111
DOUGLAS	95.7	3,000	2,871	93.1	2,911	2,710	5,911	5,581
FRANKLIN	92.7	4,200	3,893	91.2	135,870	123,913	140,070	127,806
GARFIELD	96.7			92.4	2,017	1,864	2,017	1,864
GRANT	85.6	5,000	4,280	75.6	22,251	16,822	27,251	21,102
GRAYS HARBOR	99.6			96.0	20,208	19,399	20,208	19,399
ISLAND	94.2			99.6	24,953	24,853	24,953	24,853
JEFFERSON	99.4			99.8	3,529	3,522	3,529	3,522
KING	93.0	648,919	603,495	100.0	4,802,358	4,802,358	5,451,277	5,405,853
KITSAP	97.9			100.0	61,343	61,343	61,343	61,343
KITTITAS	99.0			96.8	3,610	3,494	3,610	3,494
KLICKITAT	90.1	2,000	1,802	96.3			2,000	1,802
LEWIS	96.9			95.0	15,942	15,145	15,942	15,145
MASON	99.2			83.5	773	646	773	646
OKANOGAN	87.3	4,100	3,579	75.8	2,890	2,190	6,990	5,769
PACIFIC	91.8			82.8	976	808	976	808
PEND OREILLE	91.0			100.0	2,373	2,373	2,373	2,373
PIERCE	97.1	33,400	32,431	100.0	515,618	515,618	549,018	548,049
SKAGIT	98.5			96.7	33,856	32,739	33,856	32,739
SKAMANIA	93.0			95.3	441	420	441	420
SNOHOMISH	98.6			94.0	186,906	175,692	186,906	175,692
SPOKANE	92.6	39,000	36,114	95.9	500,236	479,725	539,236	515,839
STEVENS	92.3			89.8	2,643	2,373	2,643	2,373
THURSTON	98.5			97.1	58,713	57,010	58,713	57,010
WALLA WALLA	94.5			92.7	48,813	45,249	48,813	45,249
WHATCOM	99.7			86.3	77,704	67,059	77,704	67,059
WHITMAN	79.7			98.1	8,303	8,146	8,303	8,146
YAKIMA	95.6			100.0	126,973	126,973	126,973	126,973
TOTAL		747,819	696,569		6,917,193	6,827,100	7,665,012	7,523,669
GRAND TOTAL		747,819	696,569		6,917,193	6,827,100	7,665,012	7,523,669

TABLE 39
TELEPHONE COMPANIES

ASSESSMENT OF OPERATING PROPERTY OF TELEPHONE COMPANIES -- STATE OF WASHINGTON, YEAR 1985

COUNTY	REAL-PROPERTY RATIO	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	PERSONAL-PROPERTY RATIO	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
EXALT CORP								
KING	93.0			100.0	1,350,000	1,350,000	1,350,000	1,350,000
SPOKANE	92.6			95.9	150,000	143,850	150,000	143,850
TOTAL					1,500,000	1,493,850	1,500,000	1,493,850
AMERICAN TELEPHONE EXCHANGE								
SPOKANE	92.6			95.9	295,900	283,768	295,900	283,768
AMERICAN NETWORK INC								
CLARK	99.9			94.2	500,000	471,000	500,000	471,000
KING	93.0			100.0	1,900,000	1,900,000	1,900,000	1,900,000
TOTAL					2,400,000	2,371,000	2,400,000	2,371,000
A T & T - INTERSTATE DIVISION								
ADAMS	92.7			83.4	215,056	179,357	215,056	179,357
CLALLAM	99.2	2,307,623	2,289,162	89.4	1,661,905	1,485,743	3,969,528	3,774,905
CLARK	99.9			94.2	643,148	605,845	643,148	605,845
GRANT	85.6			75.6	296,573	224,209	296,573	224,209
KING	93.0	707,564	658,035	100.0	24,384,274	24,384,274	25,091,838	25,042,309
KITTITAS	99.0			96.8	1,083,141	1,048,481	1,083,141	1,048,481
KLICKITAT	90.1	425,105	383,020	96.3	745,718	718,126	1,170,823	1,101,146
LINCOLN	91.4			96.9	713,635	691,512	713,635	691,512
PIERCE	97.1			100.0	2,142,347	2,142,347	2,142,347	2,142,347
SKAGIT	98.5			96.7	112,012	108,316	112,012	108,316
SNOHOMISH	98.6			94.0	129,230	121,476	129,230	121,476
SPOKANE	92.6			95.9	5,525,038	5,298,511	5,525,038	5,298,511
THURSTON	98.5			97.1	196	190	196	190
WHATCOM	99.7			86.3	228,119	196,867	228,119	196,867
WHITMAN	79.7	230,542	183,742	98.1	377,874	370,694	608,416	554,436
YAKIMA	95.6			100.0	3,470,899	3,470,899	3,470,899	3,470,899
TOTAL		3,670,834	3,513,959		41,729,165	41,046,847	45,399,999	44,560,806
A T & T COMMUNICATIONS OF THE PACIFIC NW INC								
ADAMS	92.7	213,169	197,608	83.4	504,050	420,378	717,219	617,986
BENTON	95.9	143,252	137,379	98.1	1,340,903	1,315,426	1,484,155	1,452,805
CLALLAM	99.2	107,262	106,404	89.4	405,518	362,533	512,780	468,937
CLARK	99.9	334,143	333,809	94.2	1,437,791	1,354,399	1,771,934	1,688,208
COWLITZ	99.7	418,129	416,875	96.5	1,441,514	1,391,061	1,859,643	1,807,936
GRANT	85.6	132,333	113,277	75.6	290,077	219,298	422,410	332,575
GRAYS HARBOR	99.6	208,743	207,908	96.0	607,412	583,116	816,155	791,024
KING	93.0	5,268,602	4,899,800	100.0	38,031,381	38,031,381	43,299,983	42,931,181
KITSAP	97.9	303,935	297,552	100.0	428,411	428,411	732,346	725,963
KITTITAS	99.0	475,312	470,559	96.8	1,408,635	1,363,559	1,883,947	1,834,118
KLICKITAT	90.1	39,216	35,334	96.3	359,794	346,482	399,010	381,816
LINCOLN	91.4	270,498	247,235	96.9	846,193	819,961	1,116,691	1,067,196
MASON	99.2	260,229	258,147	83.5	379,678	317,031	639,907	575,178
PACIFIC	91.8	216,401	198,656	82.8	389,683	322,658	606,084	521,314
PIERCE	97.1	2,803,379	2,722,081	100.0	3,427,510	3,427,510	6,230,889	6,149,591
SKAGIT	98.5	52,738	51,947	96.7	113,383	109,641	166,121	161,588
SKAMANIA	93.0	170,447	158,516	95.3	275,297	262,358	445,744	420,874
SNOHOMISH	98.6	123,623	121,892	94.0	119,096	111,950	242,719	233,842
SPOKANE	92.6	3,278,608	3,035,991	95.9	11,505,227	11,033,512	14,783,835	14,069,503
THURSTON	98.5	116,909	115,155	97.1	312,990	303,913	429,899	419,068
WALLA WALLA	94.5	51,738	48,892	92.7	195,239	180,987	246,977	229,879
WHATCOM	99.7	133,074	132,675	86.3	481,214	415,288	614,288	547,963
YAKIMA	95.6	1,557,010	1,488,502	100.0	8,820,252	8,820,252	10,377,262	10,308,754
TOTAL		16,678,750	15,796,194		73,121,248	71,941,105	89,799,998	87,737,299
ASOTIN TELEPHONE CO								
ASOTIN	87.1	130,203	113,407	70.1	1,569,797	1,100,428	1,700,000	1,213,835
ALINET COMMUNICATION SERVICES INC								
KING	93.0			100.0	108,150	108,150	108,150	108,150
COMMUNICATIONS SATELLITE CORP								
OKANOGAN	87.3	3,358,716	2,932,159	75.8	13,241,284	10,036,893	16,600,000	12,969,052
COMNET INC								
SPOKANE	92.6			95.9	180,000	172,620	180,000	172,620

TABLE 39, Cont.
TELEPHONE COMPANIES

COUNTY	REAL-PROPERTY RATIO	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	PERSONAL-PROPERTY RATIO	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
CONTINENTAL TELEPHONE CO OF THE NORTHWEST IN								
FERRY	97.0	228,750	221,888	100.0	3,521,427	3,521,427	3,750,177	3,743,315
GRAYS HARBOR	99.6	458,415	456,581	96.0	2,971,983	2,853,103	3,430,398	3,309,684
KING	93.0			100.0	95,947	95,947	95,947	95,947
KITTITAS	99.0			96.8	17,444	16,886	17,444	16,886
OKANOGAN	87.3	302,228	263,845	75.8	6,755,715	5,120,832	7,057,943	5,384,677
PACIFIC	91.8	83,676	76,815	82.8	472,858	391,526	556,534	468,341
SKAGIT	98.5	2,289,033	2,254,698	96.7	28,910,626	27,956,573	31,199,659	30,211,271
WHATCOM	99.7	2,321,687	2,314,723	86.3	24,747,644	21,357,215	27,069,331	23,671,938
YAKIMA	95.6	21,502	20,556	100.0	1,501,068	1,501,068	1,522,570	1,521,624
TOTAL		5,705,291	5,609,106		68,994,712	62,814,577	74,700,003	63,423,683
ELLENSBURG TELEPHONE CO								
KITTITAS	99.0	1,284,538	1,271,692	96.8	11,249,899	10,889,902	12,534,437	12,161,594
YAKIMA	95.6	390,421	373,242	100.0	3,975,144	3,975,144	4,365,565	4,348,386
TOTAL		1,674,959	1,644,934		15,225,043	14,865,046	16,900,002	16,509,980
EXECULINES INC								
BENTON	95.9			98.1	160,000	156,960	160,000	156,960
CHELAN	85.9			80.0	160,000	128,000	160,000	128,000
YAKIMA	95.6			100.0	160,000	160,000	160,000	160,000
TOTAL					480,000	444,960	480,000	444,960
GENERAL TELEPHONE CO OF THE NORTHWEST INC								
BENTON	95.9	9,058,468	8,687,070	98.1	73,622,394	72,223,570	82,680,862	80,910,640
CHELAN	85.9	6,907,373	5,933,433	80.0	29,101,376	23,281,102	36,008,749	29,214,535
CLARK	99.9	528,974	528,445	94.2	7,805,749	7,353,014	8,334,723	7,881,459
COWLITZ	99.7	64,221	64,028	96.5	1,980,247	1,910,939	2,044,468	1,974,967
DOUGLAS	95.7	1,026,311	982,179	93.1	9,087,954	8,460,887	10,114,265	9,443,066
GRANT	85.6	455,991	390,328	75.6	4,989,777	3,772,268	5,445,768	4,162,596
ISLAND	94.2	1,669,841	1,572,991	99.6	23,578,169	23,483,857	25,248,010	25,056,848
KING	93.0	12,216,243	11,361,106	100.0	102,675,230	102,675,230	114,891,473	114,036,336
OKANOGAN	87.3	151,620	132,364	75.8	2,015,068	1,527,420	2,166,688	1,659,784
PEND OREILLE	91.0	532,597	484,663	100.0	4,415,096	4,415,096	4,947,693	4,899,759
SKAGIT	98.5	1,191,890	1,174,012	96.7	13,948,217	13,487,926	15,140,107	14,661,938
SKAMANIA	93.0	114,467	106,454	95.3	769,334	733,176	883,801	839,630
SNOHOMISH	98.6	47,142,840	46,482,841	94.0	251,298,821	236,220,901	298,441,661	282,703,742
SPOKANE	92.6	335,148	310,347	95.9	1,802,401	1,728,501	2,137,549	2,038,848
WHITMAN	79.7	2,157,253	1,719,330	98.1	20,156,896	19,773,917	22,314,149	21,493,247
TOTAL		83,553,237	79,929,591		547,246,729	521,047,804	630,799,966	600,977,395
G T E SPRINT COMMUNICATIONS CO								
KING	93.0			100.0	1,954,285	1,954,285	1,954,285	1,954,285
SNOHOMISH	98.6			94.0	9,445,714	8,878,971	9,445,714	8,878,971
TOTAL					11,399,999	10,833,256	11,399,999	10,833,256
INLAND TELEPHONE CO								
COLUMBIA	86.3			87.9	4,065	3,573	4,065	3,573
KITTITAS	99.0	253,182	250,650	96.8	469,553	454,527	722,735	705,177
MASON	99.2			83.5	199,494	166,577	199,494	166,577
WALLA WALLA	94.5	18,667	17,640	92.7	135,305	125,427	153,972	143,067
WHITMAN	79.7	148,332	118,221	98.1	771,401	756,745	919,733	874,966
TOTAL		420,181	386,511		1,579,818	1,506,849	1,999,999	1,953,360
INTERSTATE TELEPHONE								
SPOKANE	92.6			95.9	250,000	239,750	250,000	239,750
SAVENET INC								
CLARK	99.9			94.2	150,000	141,300	150,000	141,300
KING	93.0			100.0	620,000	620,000	620,000	620,000
PIERCE	97.1			100.0	300,000	300,000	300,000	300,000
SPOKANE	92.6			95.9	320,000	306,880	320,000	306,880
THURSTON	98.5			97.1	150,000	145,650	150,000	145,650
TOTAL					1,540,000	1,513,830	1,540,000	1,513,830
LEWIS RIVER TELEPHONE CO INC								
CLARK	99.9	525,560	525,034	94.2	2,753,020	2,593,346	3,278,580	3,118,380
COWLITZ	99.7	36,434	36,325	96.5	281,741	271,880	318,175	308,205
SKAMANIA	93.0			95.3	3,245	3,092	3,245	3,092
TOTAL		561,994	561,359		3,038,006	2,868,318	3,600,000	3,429,677

TABLE 39, Cont.
TELEPHONE COMPANIES

ASSESSMENT OF OPERATING PROPERTY OF TELEPHONE COMPANIES -- STATE OF WASHINGTON, YEAR 1985

COUNTY	REAL-PROPERTY RATIO	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	PERSONAL-PROPERTY RATIO	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
MCCAW COMMUNICATIONS CO INC								
KING	93.0			100.0	250,000	250,000	250,000	250 000
PIERCE	97.1			100.0	125,000	125,000	125,000	125,000
SNOHOMISH	98.6			94.0	125,000	117,500	125,000	117,500
TOTAL					500,000	492,500	500,000	492,500
M C I TELECOMMUNICATIONS CORP								
CLARK	99.9	20,000	19,980	94.2	270,096	254,430	290,096	274,410
COWLITZ	99.7			96.5	66,250	63,931	66,250	63,931
KING	93.0			100.0	1,992,596	1,992,596	1,992,596	1,992,596
PIERCE	97.1	40,000	38,840	100.0	254,808	254,808	294,808	293,648
THURSTON	98.5	40,000	39,400	97.1	66,250	64,329	106,250	103,729
TOTAL		100,000	98,220		2,650,000	2,630,094	2,750,000	2,728,314
PACIFIC NORTHWEST BELL TELEPHONE CO								
ADAMS	92.7	228,139	211,485	83.4	5,646,026	4,708,784	5,874,165	4,920,269
ASOTIN	87.1			70.1	3,652,385	2,560,322	3,652,385	2,560,322
BENTON	95.9	252,424	242,074	98.1	1,221,145	1,197,944	1,473,569	1,440,018
CHELAN	85.9	407,320	349,888	80.0	99,838	79,870	507,158	429,758
CLALLAM	99.2	1,721,777	1,708,003	89.4	20,468,758	18,299,071	22,190,535	20,007,074
CLARK	99.9	3,945,389	3,941,445	94.2	82,054,919	77,295,734	86,000,308	81,237,179
COLUMBIA	86.3	132,829	114,631	87.9	1,598,912	1,405,444	1,731,741	1,520,075
COWLITZ	99.7	2,416,384	2,409,135	96.5	26,599,112	25,668,138	29,015,496	28,077,273
DOUGLAS	95.7	240,929	230,569	93.1	1,054,999	982,204	1,295,928	1,212,773
FERRY	97.0	33,423	32,420	100.0	334,705	334,705	368,128	367,125
FRANKLIN	92.7	1,031,041	955,775	91.2	14,645,917	13,357,076	15,676,958	14,312,851
GARFIELD	96.7	86,799	83,935	92.4	1,166,206	1,077,575	1,253,005	1,161,510
GRANT	85.6	1,358,220	1,162,636	75.6	19,779,442	14,953,256	21,137,662	16,115,892
GRAYS HARBOR	99.6	1,875,071	1,867,570	96.0	19,917,025	19,120,345	21,792,096	20,987,915
JEFFERSON	99.4	575,188	571,736	99.8	7,521,597	7,506,554	8,096,785	8,078,290
KING	93.0	179,793,233	167,207,706	100.0	740,098,989	740,098,989	919,892,222	907,306,695
KITSAP	97.9	5,658,559	5,539,731	100.0	51,842,417	51,842,417	57,500,976	57,382,148
KITTITAS	99.0	373,757	370,018	96.8	3,386,984	3,278,602	3,760,741	3,648,620
KLICKITAT	90.1	50,147	45,183	96.3	645,645	621,757	695,792	666,940
LEWIS	96.9	1,259,868	1,220,813	95.0	18,316,054	17,400,254	19,575,922	18,621,067
LINCOLN	91.4	501,496	458,368	96.9	4,172,066	4,042,733	4,673,562	4,501,101
MASON	99.2	908,356	901,090	83.5	14,303,995	11,943,832	15,212,351	12,844,922
OKANOGAN	87.3	1,469,533	1,282,902	75.8	10,032,258	7,604,448	11,501,791	8,887,350
PACIFIC	91.8	320,673	294,378	82.8	3,672,610	3,040,921	3,993,283	3,335,299
PEND OREILLE	91.0			100.0	327,522	327,522	327,522	327,522
PIERCE	97.1	12,269,196	11,913,390	100.0	181,956,380	181,956,380	194,225,576	193,869,770
SAN JUAN	96.0	135,907	130,471	83.4	219,983	183,466	355,890	313,937
SKAGIT	98.5	62,396	61,460	96.7	763,868	738,660	826,264	800,120
SKAMANIA	93.0	1,500	1,395	95.3	158,987	151,515	160,487	152,910
SNOHOMISH	98.6	386,577	381,165	94.0	1,275,801	1,199,251	1,662,378	1,580,416
SPOKANE	92.6	13,938,312	12,906,877	95.9	143,667,463	137,777,097	157,605,775	150,683,974
STEVENS	92.3	539,870	498,300	89.8	8,478,337	7,613,544	9,018,207	8,111,844
THURSTON	98.5	6,150,757	6,058,495	97.1	64,805,395	62,926,038	70,956,152	68,984,533
WAHKIAKUM	85.4	34,597	29,546	89.4	816,751	730,175	851,348	759,721
WALLA WALLA	94.5	1,732,994	1,637,680	92.7	20,996,319	19,463,590	22,729,313	21,101,270
WHATCOM	99.7	1,185,745	1,182,188	86.3	26,608,668	22,963,279	27 794,413	24,145,467
WHITMAN	79.7	479,543	382,196	98.1	3,058,507	3,000,390	3,538,050	3,382,586
YAKIMA	95.6	3,241,703	3,099,069	100.0	40,234,360	40,234,360	43,476,063	43,333,429
TOTAL		244,799,652	229,483,723		1,545,600,345	1,507,686,242	1,790,399,997	1,737,169,965
SATELLITE BUSINESS SYSTEMS								
KING	93.0			100.0	5,700,000	5,700,000	5,700,000	5,700,000
R C A AMERICAN COMMUNICATIONS INC								
KING	93.0			100.0	5,100,000	5,100,000	5,100,000	5,100,000
PENINSULA TELECOMMUNICATIONS INC								
CLALLAM	99.2	1,088,748	1,080,038	89.4	5,077,944	4,539,681	6,166,692	5,619,719
GRAYS HARBOR	99.6			96.0	3,016	2,895	3,016	2,895
JEFFERSON	99.4	2,000	1,988	99.8	428,293	427,436	430,293	429,424
TOTAL		1,090,748	1,082,026		5,509,253	4,970,012	6,600,001	6,052,038
PIONEER TELEPHONE CO								
ADAMS	92.7			83.4	1,530	1,276	1,530	1,276
WHITMAN	79.7	239,084	190,550	98.1	1,959,385	1,922,157	2,198,469	2,112,707
TOTAL		239,084	190,550		1,960,915	1,923,433	2,199,999	2,113,983

TABLE 39, Cont.
TELEPHONE COMPANIES

ASSESSMENT OF OPERATING PROPERTY OF TELEPHONE COMPANIES -- STATE OF WASHINGTON, YEAR 1985

COUNTY	REAL-PROPERTY RATIO	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	PERSONAL-PROPERTY RATIO	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
TELEPHONE UTILITIES OF WASH INC								
ADAMS	92.7	9,428	8,740	83.4	280,665	234,073	290,093	242,813
FERRY	97.0			100.0	445,057	445,057	445,057	445,057
FRANKLIN	92.7	160,927	149,179	91.2	3,350,745	3,055,880	3,511,672	3,205,059
GRAYS HARBOR	99.6	343,622	342,248	96.0	6,416,226	6,159,577	6,759,848	6,501,825
KING	93.0	1,102,891	1,025,689	100.0	11,057,166	11,057,166	12,160,057	12,082,855
KITSAP	97.9	321,074	314,331	100.0	5,497,905	5,497,905	5,818,979	5,812,236
KITTITAS	99.0			96.8	138,229	133,805	138,229	133,805
LEWIS	96.9	329,354	319,144	95.0	3,946,448	3,749,126	4,275,802	4,068,270
LINCOLN	91.4	179,490	164,054	96.9	2,754,999	2,669,594	2,934,489	2,833,648
MASON	99.2			83.5	103,924	86,776	103,924	86,776
OKANOGAN	87.3	54,834	47,871	75.8	2,020,010	1,531,167	2,074,844	1,579,038
PACIFIC	91.8	252,897	232,160	82.8	5,632,313	4,663,555	5,885,210	4,895,715
PIERCE	97.1	3,219,582	3,126,215	100.0	18,355,096	18,355,096	21,574,678	21,481,311
SPOKANE	92.6	1,805,265	1,671,676	95.9	8,671,572	8,316,040	10,476,837	9,987,716
STEVENS	92.3	262,581	242,363	89.8	5,188,851	4,659,588	5,451,432	4,901,951
THURSTON	98.5			97.1	4,278	4,154	4,278	4,154
WAHKIAKUM	85.4	41,103	35,102	89.4	330,681	295,629	371,784	330,731
WHITMAN	79.7			98.1	22,791	22,358	22,791	22,358
TOTAL		8,083,048	7,678,772		74,216,956	70,936,546	82,300,004	78,615,318
UNITED TELEPHONE CO OF THE NORTHWEST								
BENTON	95.9	902,208	865,217	98.1	14,486,940	14,211,688	15,389,148	15,076,905
CLALLAM	99.2			89.4	2,598	2,323	2,598	2,323
GRANT	85.6	43,013	36,819	75.6	1,713,423	1,295,347	1,756,436	1,332,166
JEFFERSON	99.4	209,020	207,767	99.8	3,138,603	3,132,324	3,347,623	3,340,091
KITSAP	97.9	1,042,498	1,020,606	100.0	17,395,839	17,395,839	18,438,337	18,416,445
KLICKITAT	90.1	295,218	265,989	96.3	8,847,963	8,520,589	9,143,181	9,786,578
SKAMANIA	93.0	129,235	120,189	95.3	3,857,243	3,675,953	3,986,478	3,796,142
YAKIMA	95.6	1,120,763	1,071,449	100.0	21,115,435	21,115,435	22,236,198	22,186,884
TOTAL		3,741,955	3,588,036		70,558,044	69,349,498	74,299,999	72,937,534
WESTERN WAHKIAKUM COUNTY TELEPHONE CO								
PACIFIC	91.8	32,581	29,909	82.8	497,857	412,225	530,438	442,134
WAHKIAKUM	85.4	199,707	170,550	89.4	569,856	509,451	769,563	680,001
TOTAL		232,288	200,459		1,067,713	921,676	1,300,001	1,122,135
YELM TELEPHONE CO INC								
PIERCE	97.1			100.0	590,527	590,527	590,527	590,527
THURSTON	98.5	476,906	469,753	97.1	3,432,566	3,333,022	3,909,472	3,802,775
TOTAL		476,906	469,753		4,023,093	3,923,549	4,499,999	4,393,302
GRAND TOTAL		374,517,846	353,278,759		2,500,786,170	2,418,322,601	2,875,304,016	2,771,601,360

TABLE 40
WATER TRANSPORTATION COMPANIES

ASSESSMENT OF OPERATING PROPERTY OF WATER TRANSPORTATION COMPANIES - STATE OF WASHINGTON, YEAR 1985

COUNTY	REAL-PROPERTY RATIO	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	PERSONAL-PROPERTY RATIO	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
ALASKA TOUR & MKG SVRS INC								
BENTON	95.9			98.1	1,305,100	1,280,303	1,305,100	1,280,303
KING	93.0			100.0	494,900	494,900	494,900	494,900
TOTAL					1,800,000	1,775,203	1,800,000	1,775,203
BERNERT BARGE LINES INC								
BENTON	95.9			98.1	96,400	94,570	96,400	94,570
CLARK	99.9			94.2	192,900	181,710	192,900	181,710
COLUMBIA	86.3			87.9	96,400	84,736	96,400	84,736
COWLITZ	99.7			96.5	192,900	186,150	192,900	186,150
FRANKLIN	92.7			91.2	96,400	87,915	96,400	87,915
GARFIELD	96.7			92.4	96,400	89,074	96,400	89,074
KLICKITAT	90.1			96.3	192,900	185,765	192,900	185,765
SKAMANIA	93.0			95.3	192,900	183,828	192,900	183,828
WALLA WALLA	94.5			92.7	96,400	89,364	96,400	89,364
WHITMAN	79.7			98.1	96,400	94,570	96,400	94,570
TOTAL					1,350,000	1,277,682	1,350,000	1,277,682
BERNERT LOG TOWAGE INC								
CLARK	99.9			94.2	18,750	17,660	18,750	17,660
COWLITZ	99.7			96.5	18,750	18,095	18,750	18,095
KLICKITAT	90.1			96.3	18,750	18,055	18,750	18,055
SKAMANIA	93.0			95.3	18,750	17,870	18,750	17,870
TOTAL					75,000	71,680	75,000	71,680
BERNERT TOWBOAT CO								
CLARK	99.9			94.2	135,000	127,176	135,000	127,176
COWLITZ	99.7			96.5	135,000	130,275	135,000	130,275
KLICKITAT	90.1			96.3	135,000	130,005	135,000	130,005
SKAMANIA	93.0			95.3	135,000	128,656	135,000	128,656
TOTAL					540,000	516,112	540,000	516,112
BLACK BALL TRANSPORT INC								
CLALLAM	99.2			89.4	3,312,231	2,961,135	3,312,231	2,961,135
KING	93.0			100.0	12,771	12,771	12,771	12,771
TOTAL					3,325,002	2,973,906	3,325,002	2,973,906
COLUMBIA MARINE LINES INC								
ASOTIN	87.1			70.1	467,040	327,395	467,040	327,395
BENTON	95.9			98.1	530,599	520,518	530,599	520,518
CLARK	99.9			94.2	2,106,397	1,984,226	2,106,397	1,984,226
COLUMBIA	86.3			87.9	107,407	94,411	107,407	94,411
COWLITZ	99.7			96.5	213,608	206,132	213,608	206,132
FRANKLIN	92.7			91.2	3,637,983	3,317,841	3,637,983	3,317,841
GARFIELD	96.7			92.4	197,114	182,133	197,114	182,133
KLICKITAT	90.1			96.3	102,178	98,397	102,178	98,397
WALLA WALLA	94.5			92.7	240,962	223,372	240,962	223,372
WHITMAN	79.7			98.1	196,712	192,974	196,712	192,974
TOTAL					7,800,000	7,147,399	7,800,000	7,147,399
KNAPPTON CORP								
BENTON	95.9			98.1	264,053	259,036	264,053	259,036
CLARK	99.9	136,500	136,364	94.2	484,259	456,171	620,759	592,535
COWLITZ	99.7	41,300	41,177	96.5	4,053,683	3,911,804	4,094,983	3,952,981
FRANKLIN	92.7			91.2	349,958	319,162	349,958	319,162
GARFIELD	96.7			92.4	34,503	31,881	34,503	31,881
KLICKITAT	90.1	8,000	7,208	96.3	59,852	57,637	67,852	64,845
SKAMANIA	93.0	265,800	247,194	95.3	593,836	565,925	859,636	813,119
WAHKIAKUM	85.4	18,500	15,799	89.4	746,245	667,143	764,745	682,942
WALLA WALLA	94.5			92.7	25,349	23,499	25,349	23,499
WHITMAN	79.7			98.1	1,168,162	1,145,967	1,168,162	1,145,967
TOTAL		470,100	447,742		7,779,900	7,438,325	8,250,000	7,885,967
MIRENE CO THE								
CLARK	99.9			94.2	34,140	32,160	34,140	32,160
COWLITZ	99.7			96.5	313,140	302,180	313,140	302,180
SKAMANIA	93.0			95.3	252,720	240,842	252,720	240,842
TOTAL					600,000	575,182	600,000	575,182

TABLE 40, Cont.
WATER TRANSPORTATION COMPANIES

ASSESSMENT OF OPERATING PROPERTY OF WATER TRANSPORTATION COMPANIES -- STATE OF WASHINGTON, YEAR 1985

COUNTY	REAL-PROPERTY RATIO	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	PERSONAL-PROPERTY RATIO	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
PACIFIC INLAND NAVIGATION INC								
CLARK	99.9			94.2	28,300	26,659	28,300	26,659
COWLITZ	99.7			96.5	23,200	22,388	23,200	22,388
FRANKLIN	92.7			91.2	38,500	35,112	38,500	35,112
TOTAL					90,000	84,159	90,000	84,159
PUGET SOUND FREIGHT LINES								
CLALLAM	99.2			89.4	1,125,289	1,006,008	1,125,289	1,006,008
JEFFERSON	99.4			99.8	323,207	322,561	323,207	322,561
KING	93.0			100.0	2,816,064	2,816,064	2,816,064	2,816,064
PIERCE	97.1			100.0	51,890	51,890	51,890	51,890
SKAGIT	98.5			96.7	83,550	80,793	83,550	80,793
TOTAL					4,400,000	4,277,316	4,400,000	4,277,316
SHAVER TRANSPORTATION CO								
BENTON	95.9			98.1	1,189,020	1,166,429	1,189,020	1,166,429
CLARK	99.9			94.2	499,890	470,896	499,890	470,896
COLUMBIA	86.3			87.9	197,220	173,356	197,220	173,356
COWLITZ	99.7			96.5	2,088,480	2,015,384	2,088,480	2,015,384
FRANKLIN	92.7			91.2	237,690	216,773	237,690	216,773
GARFIELD	96.7			92.4	897,180	828,994	897,180	828,994
WALLA WALLA	94.5			92.7	542,070	502,499	542,070	502,499
WHITMAN	79.7			98.1	48,450	47,529	48,450	47,529
TOTAL					5,700,000	5,421,860	5,700,000	5,421,860
TIDEWATER BARGE LINES INC								
ASOTIN	87.1			70.1	27,322	19,153	27,322	19,153
BENTON	95.9			98.1	803,489	788,222	803,489	788,222
CLARK	99.9			94.2	4,179,737	3,937,313	4,179,737	3,937,313
COLUMBIA	86.3			87.9	403,056	354,286	403,056	354,286
COWLITZ	99.7			96.5	3,514,064	3,391,072	3,514,064	3,391,072
FRANKLIN	92.7			91.2	6,971,522	6,358,028	6,971,522	6,358,028
GARFIELD	96.7			92.4	545,131	503,701	545,131	503,701
KLICKITAT	90.1			96.3	16,175	15,577	16,175	15,577
WALLA WALLA	94.5			92.7	1,700,967	1,576,796	1,700,967	1,576,796
WHITMAN	79.7			98.1	4,538,537	4,452,304	4,538,537	4,452,304
TOTAL					22,700,000	21,396,452	22,700,000	21,396,452
KNAPPTON MARITIME CORP								
CLALLAM	99.2			89.4	645,150	576,764	645,150	576,764
ISLAND	94.2			99.6	171,105	170,421	171,105	170,421
JEFFERSON	99.4			99.8	164,560	164,231	164,560	164,231
KING	93.0			100.0	2,444,090	2,444,090	2,444,090	2,444,090
KITSAP	97.9			100.0	243,100	243,100	243,100	243,100
PIERCE	97.1			100.0	3,078,955	3,078,955	3,078,955	3,078,955
SAN JUAN	96.0			83.4	329,120	274,487	329,120	274,487
SKAGIT	98.5			96.7	1,212,695	1,172,676	1,212,695	1,172,676
SNOHOMISH	98.6			94.0	859,265	807,708	859,265	807,708
THURSTON	98.5			97.1	18,700	18,158	18,700	18,158
WHATCOM	99.7			86.3	183,260	158,154	183,260	158,154
TOTAL					9,350,000	9,108,744	9,350,000	9,108,744
WESTERN TRANSPORTATION CO								
CLARK	99.9			94.2	2,512,204	2,366,496	2,512,204	2,366,496
COWLITZ	99.7			96.5	531,870	513,255	531,870	513,255
KLICKITAT	90.1			96.3	4,010	3,862	4,010	3,862
WAHKIAKUM	85.4	16,200	13,835	89.4	685,716	613,030	701,916	626,865
TOTAL		16,200	13,835		3,733,800	3,496,643	3,750,000	3,510,478
RIEDEL INTERNATIONAL INC								
CLARK	99.9			94.2	432,000	406,945	432,000	406,945
COWLITZ	99.7			96.5	313,500	302,527	313,500	302,527
WALLA WALLA	94.5			92.7	4,500	4,172	4,500	4,172
TOTAL					750,000	713,644	750,000	713,644
GRAND TOTAL		486,300	461,577		69,993,702	66,274,207	70,480,002	66,735,784

TABLE 41
RECAPITULATION BY COUNTY

RECAPITULATION OF PUBLIC UTILITY COMPANIES BY COUNTIES -- STATE OF WASHINGTON, YEAR-1985

COUNTY / NAME OF COMPANY	REAL-PROPERTY RATIO	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	PERSONAL-PROPERTY RATIO	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
ADAMS	92.7			83.4				
A T & T - INTERSTATE DIVISION					215,056	179,357	215,056	179,357
A T & T COMMUNICATIONS OF THE PACIFIC NW INC		213,169	197,608		504,050	420,378	717,219	617,986
BIG BEND ELECTRIC COOP INC		1,019,803	945,357		5,680,658	4,737,670	6,700,461	5,683,027
BURLINGTON NORTHERN RAILROAD CO		18,095,058	16,774,121		3,452,177	2,879,117	21,547,235	19,653,238
CASCADE NATURAL GAS CORP		78,186	72,478		933,445	778,493	1,011,631	850,971
CHEVRON PIPE LINE CO		4,000	3,708		1,361,653	1,135,618	1,365,653	1,139,326
INLAND POWER & LIGHT CC					54,843	45,739	54,843	45,739
LINCOLN ELECTRIC COOP INC					94,042	78,432	94,042	78,432
NORTHWEST PIPELINE CORP		4,977	4,614		2,438,668	2,033,850	2,443,645	2,038,464
PACIFIC NORTHWEST BELL TELEPHONE CO		228,139	211,485		5,646,026	4,708,784	5,874,165	4,920,269
PIONEER TELEPHONE CO					1,530	1,276	1,530	1,276
PUGET SOUND POWER & LIGHT CO					41,287	34,433	41,287	34,433
TELEPHONE UTILITIES OF WASH INC		9,428	8,740		280,665	234,073	290,093	242,813
UNION PACIFIC RAILROAD CO		4,599,233	4,263,491		697,392	581,625	5,296,625	4,845,116
WASHINGTON WATER POWER CO - GAS		10,601	9,827		480,382	400,639	490,983	410,466
WASHINGTON WATER POWER CO ELECTRIC		713,999	661,877		11,197,257	9,338,512	11,911,256	10,000,389
WESTERN UNION TELEGRAPH CO					4,875	4,066	4,875	4,066
YELLOWSTONE PIPE LINE CO					39,110	32,618	39,110	32,618
PRIVATE CAR COMPANIES					7,702,610	6,423,975	7,702,610	6,423,975
TOTALS		24,976,593	23,153,306		40,825,726	34,048,655	65,802,319	57,201,981
ASOTIN	87.1			70.1				
ASOTIN TELEPHONE CO		130,203	113,407		1,569,797	1,100,428	1,700,000	1,213,835
CLEARWATER POWER CO					518,889	363,741	518,889	363,741
COLUMBIA MARINE LINES INC					467,040	327,395	467,040	327,395
INLAND POWER & LIGHT CO					7,457	5,227	7,457	5,227
PACIFIC NORTHWEST BELL TELEPHONE CO					3,652,385	2,560,322	3,652,385	2,560,322
PACIFIC POWER & LIGHT CO					220,535	154,596	220,535	154,596
TIDEWATER BARGE LINES INC					27,322	19,153	27,322	19,153
UNITED AIR LINES INC					2,832	1,985	2,832	1,985
WASHINGTON WATER POWER CO - GAS		3,549	3,091		1,262,057	884,702	1,265,606	887,793
WASHINGTON WATER POWER CO ELECTRIC		1,383,036	1,204,624		4,232,185	2,966,760	5,615,221	4,171,384
TOTALS		1,516,788	1,321,122		11,960,499	8,384,309	13,477,287	9,705,431
BENTON	95.9			98.1				
A T & T COMMUNICATIONS OF THE PACIFIC NW INC		143,252	137,379		1,340,903	1,315,426	1,484,155	1,452,805
ALASKA TOUR & MKG SVRS INC					1,305,100	1,280,303	1,305,100	1,280,303
BENTON RURAL ELECTRIC ASSOCIATION INC		423,362	406,004		6,317,565	6,197,531	6,740,927	6,603,535
BERNERT BARGE LINES INC					96,400	94,570	96,400	94,570
BURLINGTON NORTHERN RAILROAD CO		17,245,638	16,538,567		2,953,456	2,897,340	20,199,094	19,435,907
CASCADE NATURAL GAS CORP		1,710,070	1,639,958		5,423,865	5,320,810	7,133,935	6,960,768
COLUMBIA MARINE LINES INC					530,599	520,518	530,599	520,518
EXECULINES INC					160,000	156,960	160,000	156,960
FEDERAL EXPRESS CORP					2,195	2,153	2,195	2,153
GENERAL TELEPHONE CO OF THE NORTHWEST INC		9,058,468	8,687,070		73,622,394	72,223,570	82,680,862	80,910,640
KNAPPTON CORP					264,053	259,036	264,053	259,036
NORTHWEST PIPELINE CORP		4,602,742	4,414,029		44,051,846	43,214,860	48,654,588	47,628,889
PACIFIC GAS TRANSMISSION CO					61,837	60,662	61,837	60,662
PACIFIC NORTHWEST BELL TELEPHONE CO		252,424	242,074		1,221,145	1,197,944	1,473,569	1,440,018
PACIFIC POWER & LIGHT CO		62,300	59,746		467,934	459,044	530,234	518,790
SHAVER TRANSPORTATION CO					1,189,020	1,166,429	1,189,020	1,166,429
TIDEWATER BARGE LINES INC					803,489	788,222	803,489	788,222
UNION PACIFIC RAILROAD CO		2,837,913	2,721,559		466,273	457,414	3,304,186	3,178,973
UNITED AIR LINES INC					45,407	44,544	45,407	44,544
UNITED TELEPHONE CO OF THE NORTHWEST		902,208	865,217		14,486,940	14,211,688	15,389,148	15,076,905
WASHINGTON WATER POWER CO ELECTRIC					44,437	43,593	44,437	43,593
WESTERN UNION TELEGRAPH CO		2,200	2,110		67,936	66,645	70,136	68,755
MOTOR VEHICLE TRANSPORTATION COMPANIES		167,008	160,161		36,889	36,188	203,897	196,349
PRIVATE CAR COMPANIES					5,323,406	5,222,263	5,323,406	5,222,263
TOTALS		37,407,585	35,873,874		160,283,089	157,237,713	197,690,674	193,111,587
CHELAN	85.9			80.0				
BURLINGTON NORTHERN RAILROAD CO		14,583,156	12,526,934		2,832,803	2,266,249	17,415,965	14,793,183
CASCADE NATURAL GAS CORP		956,050	821,247		2,341,079	1,872,863	3,297,129	2,694,110
EXECULINES INC					160,000	128,000	160,000	128,000
GENERAL TELEPHONE CO OF THE NORTHWEST INC		6,907,373	5,933,433		29,101,376	23,281,102	36,008,749	29,214,535
NORTHWEST PIPELINE CORP		26,257	22,555		218,948	175,158	245,205	197,713
PACIFIC NORTHWEST BELL TELEPHONE CO		407,320	349,888		99,838	79,870	507,158	429,758
PUGET SOUND POWER & LIGHT CO					413,347	330,678	413,347	330,678
UNITED AIR LINES INC					17,373	13,898	17,373	13,898
WASHINGTON NATURAL GAS CO					2,949	2,359	2,949	2,359
WESTERN UNION TELEGRAPH CO					52,586	42,069	52,586	42,069
MOTOR VEHICLE TRANSPORTATION COMPANIES		163,200	140,189		75,185	60,147	238,385	200,336
PRIVATE CAR COMPANIES					2,981,555	2,385,244	2,981,555	2,385,244
TOTALS		23,043,356	19,794,246		38,297,045	30,637,637	61,340,401	50,431,883

TABLE 41, Cont.
RECAPITULATION BY COUNTY

RECAPITULATION OF PUBLIC UTILITY COMPANIES BY COUNTIES -- STATE OF WASHINGTON, YEAR-1985

COUNTY / NAME OF COMPANY	REAL-PROPERTY RATIO	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	PERSONAL-PROPERTY RATIO	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
CLALLAM	99.2			89.4				
A T & T - INTERSTATE DIVISION		2,307,623	2,289,162		1,661,905	1,485,743	3,969,528	3,774,905
A T & T COMMUNICATIONS OF THE PACIFIC NW INC		107,262	106,404		405,518	362,533	512,780	468,937
BLACK BALL TRANSPORT INC					3,312,231	2,961,135	3,312,231	2,961,135
CHICAGO MILWAUKEE ST PAUL & PACIFIC RAILROAD		2,093,226	2,076,481		358,781	320,749	2,452,007	2,397,230
KNAPPTON MARITIME CORP					645,150	576,764	645,150	576,764
PACIFIC NORTHWEST BELL TELEPHONE CO		1,721,777	1,708,003		20,468,758	18,299,071	22,190,535	20,007,074
PENINSULA TELECOMMUNICATIONS INC		1,088,748	1,080,038		5,077,944	4,539,681	6,166,692	5,619,719
PUGET SOUND FREIGHT LINES					1,125,289	1,006,008	1,125,289	1,006,008
SAN JUAN AIR SERVICES INC					765,405	684,272	765,405	684,272
SEATTLE & NORTH COAST RAILROAD CO					1,603,480	1,433,512	1,603,480	1,433,512
UNITED AIR LINES INC					7,874	7,039	7,874	7,039
UNITED TELEPHONE CO OF THE NORTHWEST					2,598	2,323	2,598	2,323
WESTERN UNION TELEGRAPH CO					20,968	18,745	20,968	18,745
MOTOR VEHICLE TRANSPORTATION COMPANIES		154,879	153,640		29,476	26,351	184,355	179,991
PRIVATE CAR COMPANIES					314,367	281,043	314,367	281,043
TOTALS		7,473,515	7,413,728		35,799,744	32,004,969	43,273,259	39,418,697
CLARK	99.9			94.2				
A T & T - INTERSTATE DIVISION					643,148	605,845	643,148	605,845
A T & T COMMUNICATIONS OF THE PACIFIC NW INC		334,143	333,809		1,437,791	1,354,399	1,771,934	1,688,208
AMERICAN NETWORK INC					500,000	471,000	500,000	471,000
BERNERT BARGE LINES INC					192,900	181,710	192,900	181,710
BERNERT LOG TOWAGE INC					18,750	17,660	18,750	17,660
BERNERT TOWBOAT CO					135,000	127,176	135,000	127,176
BURLINGTON NORTHERN RAILROAD CO		10,915,427	10,904,512		1,689,606	1,591,610	12,605,033	12,496,122
COLUMBIA MARINE LINES INC					2,106,397	1,984,226	2,106,397	1,984,226
DELTA AIR LINES INC					30,616	28,840	30,616	28,840
GENERAL TELEPHONE CO OF THE NORTHWEST INC		528,974	528,445		7,805,749	7,353,014	8,334,723	7,881,459
KNAPPTON CORP		136,500	136,364		484,259	456,171	620,759	592,535
LEWIS RIVER TELEPHONE CO INC		525,560	525,034		2,753,020	2,593,346	3,278,580	3,118,380
M C I TELECOMMUNICATIONS CORP		20,000	19,980		270,096	254,430	290,096	274,410
MIRENE CO THE					34,140	32,160	34,140	32,160
NORTHWEST NATURAL GAS CO		38,845	38,807		18,676,112	17,592,900	18,714,957	17,631,707
NORTHWEST PIPELINE CORP		1,429,198	1,427,769		6,708,335	6,319,251	8,137,533	7,747,020
OLYMPIC PIPE LINE CO		444,333	443,889		1,967,557	1,853,440	2,411,890	2,297,329
PACIFIC INLAND NAVIGATION INC					28,300	26,659	28,300	26,659
PACIFIC NORTHWEST BELL TELEPHONE CO		3,945,389	3,941,445		82,054,919	77,295,734	86,000,308	81,237,179
PACIFIC POWER & LIGHT CO		4,868,011	4,863,144		24,773,202	23,336,359	29,641,213	28,199,503
PORTLAND GENERAL ELECTRIC CO					15,185	14,304	15,185	14,304
RIEDEL INTERNATIONAL INC					432,000	406,945	432,000	406,945
SAVENET INC					150,000	141,300	150,000	141,300
SHAVER TRANSPORTATION CO					499,890	470,896	499,890	470,896
TIDEWATER BARGE LINES INC					4,179,737	3,937,313	4,179,737	3,937,313
UNION PACIFIC RAILROAD CO		51,953	51,901		574,585	541,259	626,538	593,160
UNITED AIR LINES INC					78,708	74,143	78,708	74,143
WESTERN TRANSPORTATION CO					2,512,204	2,366,496	2,512,204	2,366,496
WESTERN UNION TELEGRAPH CO		6,000	5,994		73,270	69,020	79,270	75,014
MOTOR VEHICLE TRANSPORTATION COMPANIES					307,131	289,318	307,131	289,318
PRIVATE CAR COMPANIES					3,822,458	3,600,755	3,822,458	3,600,755
TOTALS		23,244,333	23,221,093		164,955,065	155,387,679	188,199,398	178,608,772
COLUMBIA	86.3			87.9				
BERNERT BARGE LINES INC					96,400	84,736	96,400	84,736
BURLINGTON NORTHERN RAILROAD CO		380,686	328,532		96,990	85,255	477,676	413,787
COLUMBIA MARINE LINES INC					107,407	94,411	107,407	94,411
COLUMBIA RURAL ELECTRIC ASSOCIATION INC		464,538	400,896		2,120,202	1,863,656	2,584,740	2,264,552
INLAND POWER & LIGHT CO					30,623	26,918	30,623	26,918
INLAND TELEPHONE CO					4,065	3,573	4,065	3,573
NEZ PERCE RAILROAD CO		156,237	134,832				156,237	134,832
PACIFIC GAS TRANSMISSION CO		26,890	23,206		2,256,501	1,983,464	2,283,391	2,006,670
PACIFIC NORTHWEST BELL TELEPHONE CO		132,829	114,631		1,598,912	1,405,444	1,731,741	1,520,075
PACIFIC POWER & LIGHT CO		65,800	56,785		3,056,893	2,687,010	3,122,693	2,743,795
SHAVER TRANSPORTATION CO					197,220	173,356	197,220	173,356
TIDEWATER BARGE LINES INC					403,056	354,286	403,056	354,286
UNION PACIFIC RAILROAD CO		957,290	826,141		184,374	162,064	1,141,664	988,205
PRIVATE CAR COMPANIES					832,245	731,542	832,245	731,542
TOTALS		2,184,270	1,885,023		10,984,888	9,655,715	13,169,158	11,540,738

TABLE 41, Cont.
RECAPITULATION BY COUNTY

RECAPITULATION OF PUBLIC UTILITY COMPANIES BY COUNTIES -- STATE OF WASHINGTON, YEAR-1985

COUNTY NAME OF COMPANY	REAL-PROPERTY RATIO	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	PERSONAL-PROPERTY RATIO	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
COWLITZ	99.7			96.5				
A T & T COMMUNICATIONS OF THE PACIFIC NW INC		418,129	416,875		1,441,514	1,391,061	1,859,643	1,807,936
BERNERT BARGE LINES INC					192,900	186,150	192,900	186,150
BERNERT LOG TOWAGE INC					18,750	18,095	18,750	18,095
BERNERT TOWBOAT CO					135,000	130,275	135,000	130,275
BURLINGTON NORTHERN RAILROAD CO		11,966,304	11,930,406		1,780,609	1,718,290	13,746,913	13,648,696
CASCADE NATURAL GAS CORP		236,279	235,569		4,575,254	4,415,120	4,811,533	4,650,689
CITY OF EUGENE WATER & ELECTRIC BOARD					584,460	564,005	584,460	564,005
COLUMBIA MARINE LINES INC					213,608	206,132	213,608	206,132
GENERAL TELEPHONE CO OF THE NORTHWEST INC		64,221	64,028		1,980,247	1,910,939	2,044,468	1,974,967
KNAPPTON CORP		41,300	41,177		4,053,683	3,911,804	4,094,983	3,952,981
LEWIS RIVER TELEPHONE CO INC		36,434	36,325		281,741	271,880	318,175	308,205
M C I TELECOMMUNICATIONS CORP					66,250	63,931	66,250	63,931
MIRENE CO THE					313,140	302,180	313,140	302,180
NORTHWEST PIPELINE CORP		191,154	190,581		3,963,558	3,824,832	4,154,712	4,015,413
OLYMPIC PIPE LINE CO		935,272	932,466		4,132,407	3,987,770	5,067,679	4,920,236
PACIFIC INLAND NAVIGATION INC					23,200	22,388	23,200	22,388
PACIFIC NORTHWEST BELL TELEPHONE CO		2,416,384	2,409,135		26,599,112	25,668,138	29,015,496	28,077,273
PACIFIC POWER & LIGHT CO		6,189,290	6,170,722		18,424,135	17,779,291	24,613,425	23,950,013
PORTLAND GENERAL ELECTRIC CO					1,414,562	1,365,053	1,414,562	1,365,053
RIEDEL INTERNATIONAL INC					313,500	302,527	313,500	302,527
SHAVER TRANSPORTATION CO					2,088,480	2,015,384	2,088,480	2,015,384
TIDEWATER BARGE LINES INC					3,514,064	3,391,072	3,514,064	3,391,072
UNION PACIFIC RAILROAD CO		87,547	87,285		1,394,188	1,345,391	1,481,735	1,432,676
UNITED AIR LINES INC					8,286	7,996	8,286	7,996
WESTERN TRANSPORTATION CO					531,870	513,255	531,870	513,255
WESTERN UNION TELEGRAPH CO					35,348	34,111	35,348	34,111
MOTOR VEHICLE TRANSPORTATION COMPANIES		1,215,085	1,211,438		213,870	206,385	1,428,955	1,417,823
PRIVATE CAR COMPANIES					4,116,057	3,971,994	4,116,057	3,971,994
TOTALS		23,797,399	23,726,007		82,409,793	79,525,449	106,207,192	103,251,456
DOUGLAS	95.7			93.1				
BURLINGTON NORTHERN RAILROAD CO		4,716,245	4,513,448		790,689	736,132	5,506,934	5,249,580
CASCADE AIRWAYS INC					376,711	350,718	376,711	350,718
CASCADE NATURAL GAS CORP		200	191		861,694	802,239	861,894	802,430
GENERAL TELEPHONE CO OF THE NORTHWEST INC		1,026,311	982,179		9,087,954	8,460,887	10,114,265	9,443,066
HORIZON AIR INDUSTRIES INC (HORIZON AIR)					123,706	115,170	123,706	115,170
NESPELEM VALLEY ELECTRIC COOP INC					27,928	26,001	27,928	26,001
PACIFIC NORTHWEST BELL TELEPHONE CO		240,929	230,569		1,054,999	982,204	1,295,928	1,212,773
PUGET SOUND POWER & LIGHT CO					497,117	462,816	497,117	462,816
UNITED AIR LINES INC					2,965	2,760	2,965	2,760
WASHINGTON WATER POWER CO ELECTRIC		19,380	18,548		759,439	707,037	778,819	725,585
WESTERN UNION TELEGRAPH CO		3,000	2,871		2,911	2,710	5,911	5,581
MOTOR VEHICLE TRANSPORTATION COMPANIES					6,508	6,059	6,508	6,059
PRIVATE CAR COMPANIES					1,713,827	1,595,573	1,713,827	1,595,573
TOTALS		6,006,065	5,747,806		15,306,448	14,250,306	21,312,513	19,998,112
FERRY	97.0			100.0				
BURLINGTON NORTHERN RAILROAD CO		1,950,537	1,892,021		277,248	277,248	2,227,785	2,169,269
CONTINENTAL TELEPHONE CO OF THE NORTHWEST IN		228,750	221,888		3,521,427	3,521,427	3,750,177	3,743,315
PACIFIC NORTHWEST BELL TELEPHONE CO		33,423	32,420		334,705	334,705	368,128	367,125
TELEPHONE UTILITIES OF WASH INC					445,057	445,057	445,057	445,057
WASHINGTON WATER POWER CO ELECTRIC					4,900,005	4,900,005	4,900,005	4,900,005
PRIVATE CAR COMPANIES					362,858	362,858	362,858	362,858
TOTALS		2,212,710	2,146,329		9,841,300	9,841,300	12,054,010	11,987,629

TABLE 41, Cont.
RECAPITULATION BY COUNTY

RECAPITULATION OF PUBLIC UTILITY COMPANIES BY COUNTIES -- STATE OF WASHINGTON, YEAR-1985

COUNTY / NAME OF COMPANY	REAL-PROPERTY RATIO	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	PERSONAL-PROPERTY RATIO	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
FRANKLIN	92.7			91.2				
BERNERT BARGE LINES INC					96,400	87,915	96,400	87,915
BIG BEND ELECTRIC COOP INC		523,046	484,864		5,635,873	5,139,915	6,158,919	5,624,779
BURLINGTON NORTHERN RAILROAD CO		21,193,027	19,645,935		4,091,379	3,731,339	25,284,406	23,377,274
CASCADE AIRWAYS INC					1,641,434	1,496,988	1,641,434	1,496,988
CASCADE NATURAL GAS CORP		3,300	3,060		2,526,773	2,304,417	2,530,073	2,307,477
CHEVRON PIPE LINE CO		26,277	24,359		1,319,274	1,203,178	1,345,551	1,227,537
COLUMBIA MARINE LINES INC					3,637,983	3,317,841	3,637,983	3,317,841
FRONTIER AIRLINES INC					525,974	479,688	525,974	479,688
GREAT AMERICAN AIRWAYS INC					25,646	23,389	25,646	23,389
HORIZON AIR INDUSTRIES INC (HORIZON AIR)					2,725,456	2,485,616	2,725,456	2,485,616
INLAND POWER & LIGHT CO					76,071	69,377	76,071	69,377
KNAPPTON CORP					349,958	319,162	349,958	319,162
NORTHWEST PIPELINE CORP		321,386	297,925		2,313,568	2,109,974	2,634,954	2,407,899
PACIFIC INLAND NAVIGATION INC					38,500	35,112	38,500	35,112
PACIFIC NORTHWEST BELL TELEPHONE CO		1,031,041	955,775		14,645,917	13,357,076	15,676,958	14,312,851
PACIFIC POWER & LIGHT CO		211,613	196,165		899,394	820,248	1,111,007	1,016,413
SHAVER TRANSPORTATION CO					237,690	216,773	237,690	216,773
TELEPHONE UTILITIES OF WASH INC		160,927	149,179		3,350,745	3,055,880	3,511,672	3,205,059
TIDEWATER BARGE LINES INC					6,971,522	6,358,028	6,971,522	6,358,028
UNION PACIFIC RAILROAD CO		809,483	750,391		123,447	112,584	932,930	862,975
UNITED AIR LINES INC					17,111	15,605	17,111	15,605
WASHINGTON WATER POWER CO - GAS					113,754	103,744	113,754	103,744
WASHINGTON WATER POWER CO ELECTRIC					1,645,471	1,500,669	1,645,471	1,500,669
WESTERN AIR LINES INC					402,322	366,918	402,322	366,918
WESTERN UNION TELEGRAPH CO		4,200	3,893		135,870	123,913	140,070	127,806
MOTOR VEHICLE TRANSPORTATION COMPANIES					220,271	200,887	220,271	200,887
PRIVATE CAR COMPANIES					4,533,237	4,134,308	4,533,237	4,134,308
TOTALS		24,284,300	22,511,546		58,301,040	53,170,544	82,585,340	75,682,090
GARFIELD	96.7			92.4				
BERNERT BARGE LINES INC					96,400	89,074	96,400	89,074
CLEARWATER POWER CO					7,592	7,015	7,592	7,015
COLUMBIA MARINE LINES INC					197,114	182,133	197,114	182,133
INLAND POWER & LIGHT CO		29,664	28,685		1,010,168	933,395	1,039,832	962,080
KNAPPTON CORP					34,503	31,881	34,503	31,881
NEZ PERCE RAILROAD CO		182,763	176,731				182,763	176,731
PACIFIC NORTHWEST BELL TELEPHONE CO		86,799	83,935		1,166,206	1,077,575	1,253,005	1,161,510
PACIFIC POWER & LIGHT CO		20,823	20,136		1,562,007	1,443,294	1,582,830	1,463,430
SHAVER TRANSPORTATION CO					897,180	828,994	897,180	828,994
TIDEWATER BARGE LINES INC					545,131	503,701	545,131	503,701
UNION PACIFIC RAILROAD CO		23,923	23,134		15,280	14,119	39,203	37,253
WASHINGTON WATER POWER CO ELECTRIC					374,088	345,657	374,088	345,657
WESTERN UNION TELEGRAPH CO					2,017	1,864	2,017	1,864
PRIVATE CAR COMPANIES					261,333	241,472	261,333	241,472
TOTALS		343,972	332,621		6,169,019	5,700,174	6,512,991	6,032,795
GRANT	85.6			75.6				
A T & T - INTERSTATE DIVISION					296,573	224,209	296,573	224,209
A T & T COMMUNICATIONS OF THE PACIFIC NW INC		132,333	113,277		290,077	219,298	422,410	332,575
BIG BEND ELECTRIC COOP INC					11,649	8,807	11,649	8,807
BURLINGTON NORTHERN RAILROAD CO		13,570,231	11,616,117		2,495,998	1,886,973	16,066,229	13,503,090
CASCADE AIRWAYS INC					88,826	67,152	88,826	67,152
CASCADE NATURAL GAS CORP		175,068	149,858		2,535,066	1,916,509	2,710,134	2,066,367
GENERAL TELEPHONE CO OF THE NORTHWEST INC		455,991	390,328		4,989,777	3,772,268	5,445,768	4,162,596
LINCOLN ELECTRIC COOP INC					61,006	46,121	61,006	46,121
NORTHWEST PIPELINE CORP		1,100	942		251,211	189,917	252,311	190,859
PACIFIC NORTHWEST BELL TELEPHONE CO		1,358,220	1,162,636		19,779,442	14,953,256	21,137,662	16,115,892
PACIFIC POWER & LIGHT CO					368,814	278,823	368,814	278,823
PUGET SOUND POWER & LIGHT CO					314,618	237,851	314,618	237,851
UNITED AIR LINES INC					6,263	4,735	6,263	4,735
UNITED TELEPHONE CO OF THE NORTHWEST		43,013	36,819		1,713,423	1,295,347	1,756,436	1,332,166
WASHINGTON WATER POWER CO - GAS					256,747	194,101	256,747	194,101
WASHINGTON WATER POWER CO ELECTRIC		56,705	48,540		2,930,496	2,215,455	2,987,201	2,263,995
WESTERN UNION TELEGRAPH CO		5,000	4,280		22,251	16,822	27,251	21,102
YELLOWSTONE PIPE LINE CO		212,059	181,523		790,603	597,695	1,002,662	779,218
MOTOR VEHICLE TRANSPORTATION COMPANIES		73,426	62,853		51,969	39,288	125,395	102,141
PRIVATE CAR COMPANIES					4,827,999	3,649,963	4,827,999	3,649,963
TOTALS		16,083,146	13,767,173		42,082,808	31,814,590	58,165,954	45,581,763

TABLE 41, Cont.
RECAPITULATION BY COUNTY

RECAPITULATION OF PUBLIC UTILITY COMPANIES BY COUNTIES -- STATE OF WASHINGTON, YEAR-1985

COUNTY NAME OF COMPANY	REAL-PROPERTY RATIO	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	PERSONAL-PROPERTY RATIO	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
GRAYS HARBOR	99.7			94.9				
A T & T COMMUNICATIONS OF THE PACIFIC NW INC		208,743	207,908		607,412	583,116	816,155	791,024
BURLINGTON NORTHERN RAILROAD CO		3,441,644	3,427,877		649,628	623,644	4,091,272	4,051,521
CASCADE NATURAL GAS CORP		240,523	239,560		4,329,654	4,156,467	4,570,177	4,396,027
CONTINENTAL TELEPHONE CO OF THE NORTHWEST IN		458,415	456,581		2,971,983	2,853,103	3,430,398	3,309,684
NORTHWEST PIPELINE CORP		10,819	10,776		50,222	48,213	61,041	58,989
PACIFIC NORTHWEST BELL TELEPHONE CO		1,875,071	1,867,570		19,917,025	19,120,345	21,792,096	20,987,915
PACIFIC POWER & LIGHT CO		1,211,056	1,206,211		38,364,669	36,830,082	39,575,725	38,036,293
PENINSULA TELECOMMUNICATIONS INC					3,016	2,895	3,016	2,895
PORTLAND GENERAL ELECTRIC CO		683,182	680,450		28,878,643	27,723,498	29,561,825	28,403,948
PUGET SOUND POWER & LIGHT CO		341,591	340,225		18,797,358	18,045,463	19,138,949	18,385,688
SAN JUAN AIR SERVICES INC					99,966	95,967	99,966	95,967
TELEPHONE UTILITIES OF WASH INC		343,622	342,248		6,416,226	6,159,577	6,759,848	6,501,825
UNION PACIFIC RAILROAD CO		1,948,482	1,940,688		329,071	315,907	2,277,553	2,256,595
UNITED AIR LINES INC					7,026	6,745	7,026	6,745
WASHINGTON WATER POWER CO ELECTRIC		341,591	340,225		18,797,365	18,045,469	19,138,956	18,385,694
WESTERN UNION TELEGRAPH CO					20,208	19,399	20,208	19,399
MOTOR VEHICLE TRANSPORTATION COMPANIES		285,172	284,031		89,518	85,937	374,690	369,968
PRIVATE CAR COMPANIES					2,782,328	2,671,037	2,782,328	2,671,037
TOTALS		11,389,911	11,344,350		143,111,318	137,386,864	154,501,229	148,731,214
ISLAND	94.2			99.6				
CASCADE NATURAL GAS CORP		13,700	12,905		1,733,654	1,726,719	1,747,354	1,739,624
GENERAL TELEPHONE CO OF THE NORTHWEST INC		1,669,841	1,572,991		23,578,169	23,483,857	25,248,010	25,056,848
HARBOR AIRLINES INC		150,000	141,300		31,700	31,573	181,700	172,873
KNAPPTON MARITIME CORP					171,105	170,421	171,105	170,421
PUGET SOUND POWER & LIGHT CO		1,172,829	1,104,806		25,390,097	25,288,537	26,562,926	26,393,343
UNITED AIR LINES INC					1,936	1,928	1,936	1,928
WESTERN UNION TELEGRAPH CO					24,953	24,853	24,953	24,853
TOTALS		3,006,370	2,832,002		50,931,614	50,727,888	53,937,984	53,559,890
JEFFERSON	99.4			99.8				
CHICAGO MILWAUKEE ST PAUL & PACIFIC RAILROAD		1,689,746	1,679,608		298,438	297,841	1,988,184	1,977,449
KNAPPTON MARITIME CORP					164,560	164,231	164,560	164,231
PACIFIC NORTHWEST BELL TELEPHONE CO		575,188	571,736		7,521,597	7,506,554	8,096,785	8,078,290
PENINSULA TELECOMMUNICATIONS INC		2,000	1,988		428,293	427,436	430,293	429,424
PUGET SOUND FREIGHT LINES					323,207	322,561	323,207	322,561
PUGET SOUND POWER & LIGHT CO		1,363,145	1,354,965		11,661,618	11,638,297	13,024,763	12,993,262
SEATTLE & NORTH COAST RAILROAD CO					1,603,480	1,600,276	1,603,480	1,600,276
UNITED TELEPHONE CO OF THE NORTHWEST		209,020	207,767		3,138,603	3,132,324	3,347,623	3,340,091
WESTERN UNION TELEGRAPH CO					3,529	3,522	3,529	3,522
PRIVATE CAR COMPANIES					359,609	358,891	359,609	358,891
TOTALS		3,839,099	3,816,064		25,502,934	25,451,933	29,342,033	29,267,997

TABLE 41, Cont.
RECAPITULATION BY COUNTY

RECAPITULATION OF PUBLIC UTILITY COMPANIES BY COUNTIES -- STATE OF WASHINGTON. YEAR-1985

COUNTY	NAME OF COMPANY	REAL-PROPERTY RATIO	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	PERSONAL-PROPERTY RATIO	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
KING		93.0			100.0				
	A T & T - INTERSTATE DIVISION		707,564	658,035		24,384,274	24,384,274	25,091,838	25 042,309
	A T & T COMMUNICATIONS OF THE PACIFIC NW INC		5,268,602	4,899,800		38,031,381	38,031,381	43,299,983	42,931,181
	AIR CALIFORNIA					7,000,000	7,000,000	7,000,000	7,000,000
	AIR CANADA					28,875	28,875	28,875	28,875
	AIRBORNE EXPRESS INC					320,000	320,000	320,000	320,000
	ALASKA AIRLINES INC		12,076,247	11,230,910		68,427,804	68,427,804	80,504,051	79,658,714
	ALASKA TOUR & MKG SVRS INC					494,900	494,900	494,900	494,900
	ALLNET COMMUNICATION SERVICES INC					108,150	108,150	108,150	108,150
	AMERICAN AIRLINES					9,400,000	9,400,000	9,400,000	9,400,000
	AMERICAN NETWORK INC					1,900,000	1,900,000	1,900,000	1,900,000
	BLACK BALL TRANSPORT INC					12,771	12,771	12,771	12,771
	BRITISH AIRWAYS - PLC					319,200	319,200	319,200	319,200
	BURLINGTON NORTHERN RAILROAD CO		37,173,412	34,571,274		6,011,070	6,011,070	43,184,482	40,582,344
	CARGOLUX AIRLINES INTERNATIONAL					3,000,000	3,000,000	3,000,000	3,000,000
	CASCADE AIRWAYS INC					4,438,009	4,438,009	4,438,009	4,438,009
	CASCADE NATURAL GAS CORP		3,357,922	3,122,867		4,327,703	4,327,703	7,685,625	7,450,570
	CHICAGO MILWAUKEE ST PAUL & PACIFIC RAILROAD		214,577	199,557		48,230	48,230	262,807	247,787
	COMPANIA MEXICANA DE AVIACION S A					875,000	875,000	875,000	875,000
	CONTINENTAL AIRLINES INC					13,200,000	13,200,000	13,200,000	13,200,000
	CONTINENTAL TELEPHONE CO OF THE NORTHWEST IN					95,947	95,947	95,947	95,947
	DELTA AIR LINES INC					16,378,821	16,378,821	16,378,821	16,378,821
	DHL AIRWAYS INC					201,300	201,300	201,300	201,300
	EASTERN AIR LINES INC					6,700,000	6,700,000	6,700,000	6,700,000
	EMERY AIR FREIGHT CORP					1,393,927	1,393,927	1,393,927	1,393,927
	EVERGREEN INTERNATIONAL AIRLINES INC					500,000	500,000	500,000	500,000
	EXALT CORP					1,350,000	1,350,000	1,350,000	1,350,000
	FEDERAL EXPRESS CORP					1,653,306	1,653,306	1,653,306	1,653,306
	FINNAIR					32,000	32,000	32,000	32,000
	FLYING TIGER LINE INC THE					4,565,000	4,565,000	4,565,000	4,565,000
	FRONTIER AIRLINES INC					3,326,195	3,326,195	3,326,195	3,326,195
	G T E SPRINT COMMUNICATIONS CO					1,954,285	1,954,285	1,954,285	1,954,285
	GENERAL TELEPHONE CO OF THE NORTHWEST INC		12,216,243	11,361,106		102,675,230	102,675,230	114,891,473	114,036,336
	GREAT AMERICAN AIRWAYS INC					82,945	82,945	82,945	82,945
	HARBOR AIRLINES INC					7,300	7,300	7,300	7,300
	HAWAIIAN AIRLINES					160,000	160,000	160,000	160,000
	HORIZON AIR INDUSTRIES INC (HORIZON AIR)					6,544,545	6,544,545	6,544,545	6,544,545
	JAPAN AIR LINES CO LTD					470,000	470,000	470,000	470,000
	KNAPPTON MARITIME CORP					2,444,090	2,444,090	2,444,090	2,444,090
	M C I TELECOMMUNICATIONS CORP					1,992,596	1,992,596	1,992,596	1,992,596
	MCCAW COMMUNICATIONS CO INC					250,000	250,000	250,000	250,000
	METHOW AVIATION INC					151,375	151,375	151,375	151,375
	NORTHWEST AIRLINES INC					46,801,626	46,801,626	46,801,626	46,801,626
	NORTHWEST PIPELINE CORP		509,252	473,605		4,920,070	4,920,070	5,429,322	5,393,675
	OLYMPIC PIPE LINE CO		6,487,874	6,033,723		10,554,613	10,554,613	17,042,487	16,588,336
	PACIFIC NORTHWEST BELL TELEPHONE CO		179,793,233	167,207,706		740,098,989	740,098,989	919,892,222	907,306,695
	PACIFIC SOUTHWEST AIRLINES					9,945,372	9,945,372	9,945,372	9,945,372
	PACIFIC WESTERN AIRLINES LTD					765,000	765,000	765,000	765,000
	PAN AMERICAN WORLD AIRWAYS INC					2,900,000	2,900,000	2,900,000	2,900,000
	PUGET SOUND FREIGHT LINES					2,816,064	2,816,064	2,816,064	2,816,064
	PUGET SOUND POWER & LIGHT CO		83,297,163	77,466,361		373,984,830	373,984,830	457,281,993	451,451,191
	R C A AMERICAN COMMUNICATIONS INC					5,100,000	5,100,000	5,100,000	5,100,000
	REEVE ALEUTIAN AIRWAYS INC					100,000	100,000	100,000	100,000
	REPUBLIC AIRLINES INC					7,400,000	7,400,000	7,400,000	7,400,000
	SALAIR INC					204,200	204,200	204,200	204,200
	SAN JUAN AIR SERVICES INC					963,271	963,271	963,271	963,271
	SATELLITE BUSINESS SYSTEMS					5,700,000	5,700,000	5,700,000	5,700,000
	SAVENET INC					620,000	620,000	620,000	620,000
	SCANDINAVIAN AIRLINES OF NORTH AMER INC					1,170,000	1,170,000	1,170,000	1,170,000
	SEATTLE & NORTH COAST RAILROAD CO					801,740	801,740	801,740	801,740
	TANNER ELECTRIC COOP		78,879	73,357		1,707,917	1,707,917	1,786,796	1,781,274
	TELEPHONE UTILITIES OF WASH INC		1,102,891	1,025,689		11,057,166	11,057,166	12,160,057	12,082,855
	THAI AIRWAYS INTERNATIONAL LTD					1,175,000	1,175,000	1,175,000	1,175,000
	TOTAL AIR					3,000,000	3,000,000	3,000,000	3,000,000
	TRANS WORLD AIRLINES INC					9,694,961	9,694,961	9,694,961	9,694,961
	TRANSAMERICA AIRLINES INC					15,000	15,000	15,000	15,000
	UNION PACIFIC RAILROAD CO		5,486,348	5,102,307		1,153,317	1,153,317	6,639,665	6,255,624
	UNITED AIR LINES INC					113,774,241	113,774,241	113,774,241	113,774,241
	WASHINGTON NATURAL GAS CO		24,125,327	22,436,553		145,700,267	145,700,267	169,825,594	168,136,820
	WESTERN AIR LINES INC		1,971,964	1,833,927		17,901,205	17,901,205	19,873,169	19,735,132
	WESTERN UNION TELEGRAPH CO		648,919	603,495		4,802,358	4,802,358	5,451,277	5,405,853
	WIEN AIR ALASKA INC					17,500,000	17,500,000	17,500,000	17,500,000
	MOTOR VEHICLE TRANSPORTATION COMPANIES		25,823,573	24,015,923		4,767,294	4,767,294	30,590,867	28,783,217
	PRIVATE CAR COMPANIES					10,185,191	10,185,191	10,185,191	10,185,191
	TOTALS		400,339,990	372,316,195		1,892,535,921	1,892,535,921	2,292,875,911	2,264,852,116

TABLE 41, Cont.
RECAPITULATION BY COUNTY

RECAPITULATION OF PUBLIC UTILITY COMPANIES BY COUNTIES -- STATE OF WASHINGTON, YEAR-1985

COUNTY / NAME OF COMPANY	REAL-PROPERTY RATIO	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	PERSONAL-PROPERTY RATIO	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
KITSAP	97.9			100.0				
A T & T COMMUNICATIONS OF THE PACIFIC NW INC		303,935	297,552		428,411	428,411	732,346	725,963
BURLINGTON NORTHERN RAILROAD CO					147,904	147,904	147,904	147,904
CASCADE NATURAL GAS CORP		1,119,142	1,095,640		7,281,038	7,281,038	8,400,180	8,376,678
DELTA AIR LINES INC					16,923	16,923	16,923	16,923
KNAPPTON MARITIME CORP					243,100	243,100	243,100	243,100
PACIFIC NORTHWEST BELL TELEPHONE CO		5,658,559	5,539,731		51,842,417	51,842,417	57,500,976	57,382,148
PENINSULA LIGHT CO					28,179	28,179	28,179	28,179
PUGET SOUND POWER & LIGHT CO		9,045,613	8,855,656		68,468,506	68,468,506	77,514,119	77,324,162
TELEPHONE UTILITIES OF WASH INC		321,074	314,331		5,497,905	5,497,905	5,818,979	5,812,236
UNITED AIR LINES INC					28,070	28,070	28,070	28,070
UNITED TELEPHONE CO OF THE NORTHWEST		1,042,498	1,020,606		17,395,839	17,395,839	18,438,337	18,416,445
WESTERN UNION TELEGRAPH CO					61,343	61,343	61,343	61,343
MOTOR VEHICLE TRANSPORTATION COMPANIES		311,364	304,825		60,169	60,169	371,533	364,994
TOTALS		17,802,185	17,428,341		151,499,804	151,499,804	169,301,989	168,928,145
KITTITAS	99.0			96.8				
A T & T - INTERSTATE DIVISION					1,083,141	1,048,481	1,083,141	1,048,481
A T & T COMMUNICATIONS OF THE PACIFIC NW INC		475,312	470,559		1,408,635	1,363,559	1,883,947	1,834,118
BURLINGTON NORTHERN RAILROAD CO		8,812,227	8,724,107		1,486,200	1,438,641	10,298,427	10,162,748
CONTINENTAL TELEPHONE CO OF THE NORTHWEST IN					17,444	16,886	17,444	16,886
ELLENSBURG TELEPHONE CO		1,284,538	1,271,692		11,249,899	10,889,902	12,534,437	12,161,594
INLAND TELEPHONE CO		253,182	250,650		469,553	454,527	722,735	705,177
NORTHWEST PIPELINE CORP		11,627	11,511		567,195	549,045	578,822	560,556
PACIFIC NORTHWEST BELL TELEPHONE CO		373,757	370,018		3,386,984	3,278,602	3,760,741	3,648,620
PACIFIC POWER & LIGHT CO					1,508,035	1,459,777	1,508,035	1,459,777
PUGET SOUND POWER & LIGHT CO		337,257	333,884		14,914,134	14,436,882	15,251,391	14,770,766
TELEPHONE UTILITIES OF WASH INC					138,229	133,805	138,229	133,805
UNITED AIR LINES INC					4,527	4,382	4,527	4,382
WESTERN UNION TELEGRAPH CO					3,610	3,494	3,610	3,494
MOTOR VEHICLE TRANSPORTATION COMPANIES		159,000	157,410		42,451	41,093	201,451	198,503
PRIVATE CAR COMPANIES					3,187,353	3,085,553	3,187,553	3,085,553
TOTALS		11,706,900	11,589,831		39,467,590	38,204,629	51,174,490	49,794,460
KLICKITAT	90.1			96.3				
A T & T - INTERSTATE DIVISION		425,105	383,020		745,718	718,126	1,170,823	1,101,146
A T & T COMMUNICATIONS OF THE PACIFIC NW INC		39,216	35,334		359,794	346,482	399,010	381,816
BERNERT BARGE LINES INC					192,900	185,765	192,900	185,765
BERNERT LOG TOWAGE INC					18,750	18,055	18,750	18,055
BERNERT TOWBOAT CO					135,000	130,005	135,000	130,005
BURLINGTON NORTHERN RAILROAD CO		19,262,703	17,355,694		3,334,840	3,211,453	22,597,543	20,567,147
COLUMBIA MARINE LINES INC					102,178	98,397	102,178	98,397
KNAPPTON CORP		8,000	7,208		59,852	57,637	67,852	64,845
NORTHWEST NATURAL GAS CO		1,900	1,712		1,493,541	1,438,281	1,495,441	1,439,993
NORTHWEST PIPELINE CORP		172,523	155,444		6,478,978	6,239,256	6,651,501	6,394,700
PACIFIC NORTHWEST BELL TELEPHONE CO		50,147	45,183		645,645	621,757	695,792	666,940
PACIFIC POWER & LIGHT CO		676,797	609,795		2,945,126	2,836,155	3,621,923	3,445,950
PORTLAND GENERAL ELECTRIC CO					4,734	4,559	4,734	4,559
TIDEWATER BARGE LINES INC					16,175	15,577	16,175	15,577
UNION PACIFIC RAILROAD CO		14,034	12,644		28,329	27,281	42,363	39,925
UNITED TELEPHONE CO OF THE NORTHWEST		295,218	265,989		8,847,963	8,520,589	9,143,181	8,786,578
WASHINGTON WATER POWER CO - GAS		400	360		347,671	334,807	348,071	335,167
WESTERN TRANSPORTATION CO					4,010	3,862	4,010	3,862
WESTERN UNION TELEGRAPH CO		2,000	1,802				2,000	1,802
PRIVATE CAR COMPANIES					4,179,520	4,024,879	4,179,520	4,024,879
TOTALS		20,948,043	18,874,185		29,940,724	28,832,923	50,888,767	47,707,108
LEWIS	96.9			95.0				
BENTON RURAL ELECTRIC ASSOCIATION INC					26,213	24,902	26,213	24,902
BURLINGTON NORTHERN RAILROAD CO		9,835,746	9,530,838		1,424,323	1,353,107	11,260,069	10,883,945
CHEHALIS WESTERN RAILROAD CO		1,107,645	1,073,308		597,831	567,939	1,705,476	1,641,247
NORTHWEST PIPELINE CORP		1,508,707	1,461,938		13,444,225	12,772,016	14,952,932	14,233,954
OLYMPIC PIPE LINE CO		4,900	4,748		2,933,128	2,786,473	2,938,028	2,791,221
PACIFIC NORTHWEST BELL TELEPHONE CO		1,259,868	1,220,813		18,316,054	17,400,254	19,575,922	18,621,067
PACIFIC POWER & LIGHT CO		16,700,934	16,183,205		118,565,766	112,637,478	135,266,700	128,820,683
PORTLAND GENERAL ELECTRIC CO		956,407	926,758		7,780,570	7,391,542	8,736,977	8,318,300
PUGET SOUND POWER & LIGHT CO		2,662,972	2,580,420		19,916,558	18,920,730	22,579,530	21,501,150
TELEPHONE UTILITIES OF WASH INC		329,354	319,144		3,946,448	3,749,126	4,275,802	4,068,270
UNION PACIFIC RAILROAD CO		296,205	287,023		1,062,456	1,009,332	1,358,661	1,296,355
UNITED AIR LINES INC					4,195	3,985	4,195	3,985
WASHINGTON NATURAL GAS CO		707,864	685,920		13,539,694	12,862,710	14,247,558	13,548,630
WASHINGTON WATER POWER CO - GAS		535,733	519,125		8,751,812	8,314,222	9,287,545	8,833,347
WASHINGTON WATER POWER CO ELECTRIC		5,732,721	5,555,007		30,608,241	29,077,829	36,340,962	34,632,836
WESTERN UNION TELEGRAPH CO					15,942	15,145	15,942	15,145
MOTOR VEHICLE TRANSPORTATION COMPANIES					1,366	1,297	1,366	1,297
PRIVATE CAR COMPANIES					3,988,223	3,788,811	3,988,223	3,788,811
TOTALS		41,639,056	40,348,247		244,923,045	232,676,898	286,562,101	273,025,145

TABLE 41, Cont.
RECAPITULATION BY COUNTY

RECAPITULATION OF PUBLIC UTILITY COMPANIES BY COUNTIES -- STATE OF WASHINGTON, YEAR-1985

COUNTY / NAME OF COMPANY	REAL-PROPERTY RATIO	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	PERSONAL-PROPERTY RATIO	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
LINCOLN	91.4			96.9				
A T & T - INTERSTATE DIVISION					713,635	691,512	713,635	691,512
A T & T COMMUNICATIONS OF THE PACIFIC NW INC		270,498	247,235		846,193	819,961	1,116,691	1,067,196
BIG BEND ELECTRIC COOP INC					17,284	16,748	17,284	16,748
BURLINGTON NORTHERN RAILROAD CO		18,407,259	16,824,234		3,355,438	3,251,420	21,762,697	20,075,654
CHEVRON PIPE LINE CO					700,064	678,362	700,064	678,362
INLAND POWER & LIGHT CO					15,320	14,845	15,320	14,845
LINCOLN ELECTRIC COOP INC		1,342,094	1,226,675		2,902,859	2,812,871	4,244,953	4,039,546
NORTHWEST PIPELINE CORP		700	640		719,725	697,414	720,425	698,054
PACIFIC NORTHWEST BELL TELEPHONE CO		501,496	458,368		4,172,066	4,042,733	4,673,562	4,501,101
TELEPHONE UTILITIES OF WASH INC		179,490	164,054		2,754,999	2,669,594	2,934,489	2,833,648
UNION PACIFIC RAILROAD CO		800,342	731,513		122,609	118,808	922,951	850,321
WASHINGTON WATER POWER CO - GAS		8,918	8,151		2,390,876	2,316,759	2,399,794	2,324,910
WASHINGTON WATER POWER CO ELECTRIC		1,089,104	995,441		16,045,887	15,548,463	17,134,991	16,543,904
YELLOWSTONE PIPE LINE CO					932,983	904,062	932,983	904,062
PRIVATE CAR COMPANIES					4,813,674	4,664,451	4,813,674	4,664,451
TOTALS		22,599,901	20,656,311		40,503,612	39,248,003	63,103,513	59,904,314
MASON	99.2			83.5				
A T & T COMMUNICATIONS OF THE PACIFIC NW INC		260,229	258,147		379,678	317,031	639,907	575,178
BURLINGTON NORTHERN RAILROAD CO		713,395	707,688		289,816	241,995	1,003,211	949,683
CASCADE NATURAL GAS CORP		77,450	76,830		2,553,443	2,132,124	2,630,893	2,208,954
INLAND TELEPHONE CO					199,494	166,577	199,494	166,577
NORTHWEST PIPELINE CORP		36,563	36,270		120,554	100,663	157,117	136,933
PACIFIC NORTHWEST BELL TELEPHONE CO		908,356	901,090		14,303,995	11,943,832	15,212,351	12,844,922
TELEPHONE UTILITIES OF WASH INC					103,924	86,776	103,924	86,776
UNITED AIR LINES INC					4,527	3,780	4,527	3,780
WESTERN UNION TELEGRAPH CO					773	646	773	646
MOTOR VEHICLE TRANSPORTATION COMPANIES					3,090	2,580	3,090	2,580
PRIVATE CAR COMPANIES					940,094	784,981	940,094	784,981
TOTALS		1,995,993	1,980,025		18,899,388	15,780,985	20,895,381	17,761,010
OKANOGAN	80.0			84.9				
BURLINGTON NORTHERN RAILROAD CO		5,143,085	4,489,913		974,849	738,936	6,117,934	5,228,849
COMMUNICATIONS SATELLITE CORP		3,358,716	2,932,159		13,241,284	10,036,893	16,600,000	12,969,052
CONTINENTAL TELEPHONE CO OF THE NORTHWEST IN		302,228	263,845		6,755,715	5,120,832	7,057,943	5,384,677
GENERAL TELEPHONE CO OF THE NORTHWEST INC		151,620	132,364		2,015,068	1,527,420	2,166,688	1,659,784
NESPELEM VALLEY ELECTRIC COOP INC		85,866	74,961		1,286,208	974,944	1,372,074	1,049,905
PACIFIC NORTHWEST BELL TELEPHONE CO		1,469,533	1,282,902		10,032,258	7,604,448	11,501,791	8,887,350
TELEPHONE UTILITIES OF WASH INC		54,834	47,871		2,020,010	1,531,167	2,074,844	1,579,038
WESTERN UNION TELEGRAPH CO		4,100	3,579		2,890	2,190	6,990	5,769
MOTOR VEHICLE TRANSPORTATION COMPANIES		15,700	13,706				15,700	13,706
PRIVATE CAR COMPANIES					709,811	538,038	709,811	538,038
TOTALS		10,585,682	9,241,300		37,038,093	28,074,868	47,623,775	37,316,168
PACIFIC	91.8			82.8				
A T & T COMMUNICATIONS OF THE PACIFIC NW INC		216,401	198,656		389,683	322,658	606,084	521,314
BURLINGTON NORTHERN RAILROAD CO		1,372,729	1,260,166		259,149	214,575	1,631,878	1,474,741
CONTINENTAL TELEPHONE CO OF THE NORTHWEST IN		83,676	76,815		472,858	391,526	556,534	468,341
PACIFIC NORTHWEST BELL TELEPHONE CO		320,673	294,378		3,672,610	3,040,921	3,993,283	3,335,299
TELEPHONE UTILITIES OF WASH INC		252,897	232,160		5,632,313	4,663,555	5,885,210	4,895,715
WESTERN UNION TELEGRAPH CO					976	808	976	808
WESTERN WAHKIAKUM COUNTY TELEPHONE CO		32,581	29,909		497,857	412,225	530,438	442,134
MOTOR VEHICLE TRANSPORTATION COMPANIES					2,757	2,283	2,757	2,283
PRIVATE CAR COMPANIES					391,872	324,470	391,872	324,470
TOTALS		2,278,957	2,092,084		11,320,075	9,373,021	13,599,032	11,465,105
PEND OREILLE	91.0			100.0				
BURLINGTON NORTHERN RAILROAD CO		159,923	145,530		30,190	30,190	190,113	175,720
GENERAL TELEPHONE CO OF THE NORTHWEST INC		532,597	484,663		4,415,096	4,415,096	4,947,693	4,899,759
INLAND POWER & LIGHT CO		194,424	176,926		2,930,680	2,930,680	3,125,104	3,107,606
PACIFIC NORTHWEST BELL TELEPHONE CO					327,522	327,522	327,522	327,522
WASHINGTON WATER POWER CO ELECTRIC					230,347	230,347	230,347	230,347
WESTERN UNION TELEGRAPH CO					2,373	2,373	2,373	2,373
PRIVATE CAR COMPANIES					459,031	459,031	459,031	459,031
TOTALS		886,944	807,119		8,395,239	8,395,239	9,282,183	9,202,358

TABLE 41, Cont.
RECAPITULATION BY COUNTY

RECAPITULATION OF PUBLIC UTILITY COMPANIES BY COUNTIES -- STATE OF WASHINGTON, YEAR-1985

COUNTY / NAME OF COMPANY	REAL-PROPERTY RATIO	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	PERSONAL-PROPERTY RATIO	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
PIERCE	97.1			100.0				
A T & T - INTERSTATE DIVISION					2,142,347	2,142,347	2,142,347	2,142,347
A T & T COMMUNICATIONS OF THE PACIFIC NW INC		2,803,379	2,722,081		3,427,510	3,427,510	6,230,889	6,149,591
BURLINGTON NORTHERN RAILROAD CO		15,114,945	14,676,611		2,188,550	2,188,550	17,303,495	16,865,161
CHEHALIS WESTERN RAILROAD CO		2,764,810	2,684,631		1,532,887	1,532,887	4,297,697	4,217,518
DELTA AIR LINES INC					63,599	63,599	63,599	63,599
FEDERAL EXPRESS CORP					19,829	19,829	19,829	19,829
KNAPPTON MARITIME CORP					3,078,955	3,078,955	3,078,955	3,078,955
M C I TELECOMMUNICATIONS CORP		40,000	38,840		254,808	254,808	294,808	293,648
MCCAW COMMUNICATIONS CO INC					125,000	125,000	125,000	125,000
NORTHWEST AIRLINES INC					7,205	7,205	7,205	7,205
NORTHWEST PIPELINE CORP		823,289	799,414		4,901,742	4,901,742	5,725,031	5,701,156
OLYMPIC PIPE LINE CO		386,922	375,700		3,105,836	3,105,836	3,492,758	3,481,536
PACIFIC NORTHWEST BELL TELEPHONE CO		12,269,196	11,913,390		181,956,380	181,956,380	194,225,576	193,869,770
PENINSULA LIGHT CO		924,433	897,625		10,747,388	10,747,388	11,671,821	11,645,013
PUGET SOUND FREIGHT LINES					51,890	51,890	51,890	51,890
PUGET SOUND POWER & LIGHT CO		24,702,910	23,986,528		105,236,365	105,236,365	129,939,275	129,222,893
SAVENET INC					300,000	300,000	300,000	300,000
TANNER ELECTRIC COOP		14,163	13,752		364,456	364,456	378,619	378,208
TELEPHONE UTILITIES OF WASH INC		3,219,582	3,126,215		18,355,096	18,355,096	21,574,678	21,481,311
UNION PACIFIC RAILROAD CO		2,106,369	2,045,283		1,328,065	1,328,065	3,434,434	3,373,348
UNITED AIR LINES INC					119,285	119,285	119,285	119,285
WASHINGTON NATURAL GAS CO		3,500,346	3,398,836		41,727,236	41,727,236	45,227,582	45,126,072
WESTERN UNION TELEGRAPH CO		33,400	32,431		515,618	515,618	549,018	548,049
YELM TELEPHONE CO INC					590,527	590,527	590,527	590,527
MOTOR VEHICLE TRANSPORTATION COMPANIES		3,201,471	3,108,629		420,412	420,412	3,621,883	3,529,041
PRIVATE CAR COMPANIES					6,316,461	6,316,461	6,316,461	6,316,461
TOTALS		71,905,215	69,819,966		388,877,447	388,877,447	460,782,662	458,697,413
SAN JUAN	96.0			83.4				
KNAPPTON MARITIME CORP					329,120	274,487	329,120	274,487
PACIFIC NORTHWEST BELL TELEPHONE CO		135,907	130,471		219,983	183,466	355,890	313,937
SAN JUAN AIR SERVICES INC					341,618	284,909	341,618	284,909
UNITED AIR LINES INC					1,944	1,621	1,944	1,621
TOTALS		135,907	130,471		892,665	744,483	1,028,572	874,954
SKAGIT	98.5			96.7				
A T & T - INTERSTATE DIVISION					112,012	108,316	112,012	108,316
A T & T COMMUNICATIONS OF THE PACIFIC NW INC		52,738	51,947		113,383	109,641	166,121	161,588
BURLINGTON NORTHERN RAILROAD CO		6,840,522	6,737,916		959,674	928,003	7,800,196	7,665,919
CASCADE NATURAL GAS CORP		762,315	750,882		9,058,222	8,759,299	9,820,537	9,510,181
CONTINENTAL TELEPHONE CO OF THE NORTHWEST IN		2,289,033	2,254,698		28,910,626	27,956,573	31,199,659	30,211,271
GENERAL TELEPHONE CO OF THE NORTHWEST INC		1,191,890	1,174,012		13,948,217	13,487,926	15,140,107	14,661,938
KNAPPTON MARITIME CORP					1,212,695	1,172,676	1,212,695	1,172,676
NORTHWEST PIPELINE CORP		705,894	695,306		6,389,435	6,178,584	7,095,329	6,873,890
OLYMPIC PIPE LINE CO		2,713,832	2,673,124		6,061,088	5,861,072	8,774,920	8,534,196
PACIFIC NORTHWEST BELL TELEPHONE CO		62,396	61,460		763,868	738,660	826,264	800,120
PUGET SOUND FREIGHT LINES					83,550	80,793	83,550	80,793
PUGET SOUND POWER & LIGHT CO		11,135,583	10,968,552		83,870,317	81,102,597	95,005,900	92,071,149
SAN JUAN AIR SERVICES INC					27,075	26,182	27,075	26,182
TRANS MOUNTAIN OIL PIPE LINE CORP		453,840	447,032		1,215,629	1,175,515	1,669,469	1,622,547
UNITED AIR LINES INC					8,722	8,435	8,722	8,435
WESTERN UNION TELEGRAPH CO					33,856	32,739	33,856	32,739
MOTOR VEHICLE TRANSPORTATION COMPANIES		289,182	284,844		113,495	109,751	402,677	394,595
PRIVATE CAR COMPANIES					1,923,373	1,859,901	1,923,373	1,859,901
TOTALS		26,497,225	26,099,773		154,805,237	149,696,663	181,302,462	175,798,436
SKAMANIA	95.1			94.4				
A T & T COMMUNICATIONS OF THE PACIFIC NW INC		170,447	158,516		275,297	262,358	445,744	420,874
BERNERT BARGE LINES INC					192,900	183,828	192,900	183,828
BERNERT LOG TOWAGE INC					18,750	17,870	18,750	17,870
BERNERT TOWBOAT CO					135,000	128,656	135,000	128,656
BURLINGTON NORTHERN RAILROAD CO		7,465,615	6,943,023		1,276,155	1,216,176	8,741,770	8,159,199
GENERAL TELEPHONE CO OF THE NORTHWEST INC		114,467	106,454		769,334	733,176	883,801	839,630
KNAPPTON CORP		265,800	247,194		593,836	565,925	859,636	813,119
LEWIS RIVER TELEPHONE CO INC					3,245	3,092	3,245	3,092
MIRENE CO THE					252,720	240,842	252,720	240,842
NORTHWEST NATURAL GAS CO		2,500	2,325		487,107	464,213	489,607	466,538
NORTHWEST PIPELINE CORP		17,726	16,485		1,943,666	1,852,313	1,961,392	1,868,798
PACIFIC NORTHWEST BELL TELEPHONE CO		1,500	1,395		158,987	151,515	160,487	152,910
PACIFIC POWER & LIGHT CO		3,727,929	3,466,974		45,995,061	43,833,294	49,722,990	47,300,268
UNION PACIFIC RAILROAD CO		9,484	8,820		14,256	13,586	23,740	22,406
UNITED TELEPHONE CO OF THE NORTHWEST		129,235	120,189		3,857,243	3,675,953	3,986,478	3,796,142
WASHINGTON WATER POWER CO - GAS		3,500	3,255		80,777	76,980	84,277	80,235
WESTERN UNION TELEGRAPH CO					441	420	441	420
PRIVATE CAR COMPANIES					1,300,198	1,239,089	1,300,198	1,239,089
TOTALS		11,908,203	11,074,630		57,354,973	54,659,286	69,263,176	65,733,916

TABLE 41, Cont.
RECAPITULATION BY COUNTY

RECAPITULATION OF PUBLIC UTILITY COMPANIES BY COUNTIES -- STATE OF WASHINGTON, YEAR-1985

COUNTY NAME OF COMPANY	REAL-PROPERTY RATIO	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	PERSONAL-PROPERTY RATIO	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
SNOHOMISH	98.6			94.0				
A T & T - INTERSTATE DIVISION					129,230	121,476	129,230	121,476
A T & T COMMUNICATIONS OF THE PACIFIC NW INC		123,623	121,892		119,096	111,950	242,719	233,842
BURLINGTON NORTHERN RAILROAD CO		19,206,143	18,937,257		3,315,110	3,116,202	22,521,253	22,053,459
CASCADE NATURAL GAS CORP		5,100	5,028		851,565	800,470	856,665	805,498
DELTA AIR LINES INC					24,664	23,183	24,664	23,183
G T E SPRINT COMMUNICATIONS CO					9,445,714	8,878,971	9,445,714	8,878,971
GENERAL TELEPHONE CO OF THE NORTHWEST INC		47,142,840	46,482,841		251,298,821	236,220,901	298,441,661	282,703,742
KNAPPTON MARITIME CORP					859,265	807,708	859,265	807,708
MCCAW COMMUNICATIONS CO INC					125,000	117,500	125,000	117,500
NORTHWEST PIPELINE CORP		1,444,616	1,424,390		8,636,930	8,118,715	10,081,546	9,543,105
OLYMPIC PIPE LINE CO		258,674	255,052		10,640,017	10,001,616	10,898,691	10,256,668
PACIFIC NORTHWEST BELL TELEPHONE CO		386,577	381,165		1,275,801	1,199,251	1,662,378	1,580,416
PUGET SOUND POWER & LIGHT CO		1,159,578	1,143,344		4,090,725	3,845,283	5,250,303	4,988,627
TRANS WORLD AIRLINES INC					5,039	4,737	5,039	4,737
UNITED AIR LINES INC					79,806	75,017	79,806	75,017
WASHINGTON NATURAL GAS CO		813,824	802,429		20,254,888	19,039,599	21,068,712	19,842,028
WESTERN UNION TELEGRAPH CO					186,906	175,692	186,906	175,692
MOTOR VEHICLE TRANSPORTATION COMPANIES		453,110	446,767		272,395	256,051	725,505	702,818
PRIVATE CAR COMPANIES					3,682,352	3,461,410	3,682,352	3,461,410
TOTALS		70,994,085	70,000,165		315,293,324	296,375,732	386,287,409	366,375,897
SPOKANE	92.6			95.9				
A T & T - INTERSTATE DIVISION					5,525,038	5,298,511	5,525,038	5,298,511
A T & T COMMUNICATIONS OF THE PACIFIC NW INC		3,278,608	3,035,991		11,505,227	11,033,512	14,783,835	14,069,503
ALASKA AIRLINES INC					3,025,949	2,901,885	3,025,949	2,901,885
AMERICAN TELEPHONE EXCHANGE					295,900	283,768	295,900	283,768
BURLINGTON NORTHERN RAILROAD CO		26,967,126	24,971,557		5,139,659	4,928,932	32,106,785	29,900,489
CASCADE AIRWAYS INC					2,558,797	2,453,886	2,558,797	2,453,886
CHEVRON PIPE LINE CO		33,644	31,154		841,853	807,337	875,497	838,491
COMNET INC					180,000	172,620	180,000	172,620
DELTA AIR LINES INC					49,549	47,518	49,549	47,518
EMERY AIR FREIGHT CORP					106,073	101,724	106,073	101,724
EXALT CORP					150,000	143,850	150,000	143,850
FEDERAL EXPRESS CORP					921,596	883,811	921,596	883,811
FRONTIER AIRLINES INC					2,847,831	2,731,070	2,847,831	2,731,070
GENERAL TELEPHONE CO OF THE NORTHWEST INC		335,148	310,347		1,802,401	1,728,501	2,137,549	2,038,848
GREAT AMERICAN AIRWAYS INC					37,877	36,324	37,877	36,324
HORIZON AIR INDUSTRIES INC (HORIZON AIR)					1,238,002	1,187,244	1,238,002	1,187,244
INLAND POWER & LIGHT CO		2,018,204	1,868,857		17,038,002	16,339,446	19,056,206	18,208,303
INTERSTATE TELEPHONE					250,000	239,750	250,000	239,750
KOOTENAI ELECTRIC COOP INC					88,000	84,392	88,000	84,392
METHOW AVIATION INC					49,625	47,590	49,625	47,590
NORTHWEST AIRLINES INC					8,521,169	8,171,801	8,521,169	8,171,801
NORTHWEST PIPELINE CORP		356,399	330,025		1,948,534	1,868,644	2,304,933	2,198,669
PACIFIC GAS TRANSMISSION CO		3,751,653	3,474,030		28,076,960	26,925,805	31,828,613	30,399,835
PACIFIC NORTHWEST BELL TELEPHONE CO		13,938,312	12,906,877		143,667,463	137,777,097	157,605,775	150,683,974
PACIFIC SOUTHWEST AIRLINES					2,379,628	2,282,063	2,379,628	2,282,063
SALAIR INC					295,800	283,672	295,800	283,672
SAVENET INC					320,000	306,880	320,000	306,880
SPOKANE INTERNATIONAL RAILROAD CO		7,118,028	6,591,294		212,972	204,240	7,331,000	6,795,534
TELEPHONE UTILITIES OF WASH INC		1,805,265	1,671,678		8,671,572	8,316,040	10,476,837	9,987,718
UNION PACIFIC RAILROAD CO		6,375,801	5,903,990		1,097,705	1,052,699	7,473,506	6,956,689
UNITED AIR LINES INC					9,666,589	9,270,259	9,666,589	9,270,259
WASHINGTON WATER POWER CO - GAS		64,002	59,266		25,011,797	23,986,315	25,075,799	24,045,581
WASHINGTON WATER POWER CO ELECTRIC		31,253,150	28,940,417		96,061,015	92,122,515	127,314,165	121,062,932
WESTERN AIR LINES INC					2,324,509	2,229,204	2,324,509	2,229,204
WESTERN UNION TELEGRAPH CO		39,000	36,114		500,236	479,725	539,236	515,839
YELLOWSTONE PIPE LINE CO		496,874	460,105		1,828,372	1,753,409	2,325,246	2,213,514
MOTOR VEHICLE TRANSPORTATION COMPANIES		3,963,512	3,670,212		687,868	659,666	4,651,380	4,329,878
PRIVATE CAR COMPANIES					14,140,442	13,560,689	14,140,442	13,560,689
TOTALS		101,794,726	94,261,912		399,084,010	382,702,394	500,858,736	476,964,306
STEVENS	92.3			89.8				
BURLINGTON NORTHERN RAILROAD CO		5,457,361	5,037,142		952,746	855,568	6,410,107	5,892,710
INLAND POWER & LIGHT CO		113,335	104,608		2,445,953	2,196,466	2,559,288	2,301,074
PACIFIC NORTHWEST BELL TELEPHONE CO		539,870	498,300		8,478,337	7,613,544	9,018,207	8,111,844
TELEPHONE UTILITIES OF WASH INC		262,581	242,363		5,188,851	4,659,588	5,451,432	4,901,951
UNITED AIR LINES INC					3,631	3,261	3,631	3,261
WASHINGTON WATER POWER CO - GAS		3,210	2,963		4,205,883	3,776,883	4,209,093	3,779,846
WASHINGTON WATER POWER CO ELECTRIC		1,362,218	1,257,327		99,336,583	89,204,250	100,698,801	90,461,577
WESTERN UNION TELEGRAPH CO					2,643	2,373	2,643	2,373
MOTOR VEHICLE TRANSPORTATION COMPANIES		42,836	39,538		16,384	14,713	59,220	54,251
PRIVATE CAR COMPANIES					969,028	870,186	969,028	870,186
TOTALS		7,781,411	7,182,241		121,600,039	109,196,832	129,381,450	116,379,073

TABLE 41, Cont.
RECAPITULATION BY COUNTY

RECAPITULATION OF PUBLIC UTILITY COMPANIES BY COUNTIES -- STATE OF WASHINGTON, YEAR-1985

COUNTY NAME OF COMPANY	REAL-PROPERTY RATIO	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	PERSONAL-PROPERTY RATIO	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
THURSTON	98.5			97.1				
A T & T - INTERSTATE DIVISION					196	190	196	190
A T & T COMMUNICATIONS OF THE PACIFIC NW INC		116,909	115,155		312,990	303,913	429,899	419,068
BURLINGTON NORTHERN RAILROAD CO		9,128,608	8,991,678		1,319,159	1,280,903	10,447,767	10,272,581
CASCADE AIRWAYS INC					57,927	56,247	57,927	56,247
CHEHALIS WESTERN RAILROAD CO		2,812,026	2,769,847		1,312,805	1,274,733	4,124,831	4,044,580
CITY OF EUGENE WATER & ELECTRIC BOARD					3,440	3,340	3,440	3,340
KNAPPTON MARITIME CORP					18,700	18,158	18,700	18,158
M C I TELECOMMUNICATIONS CORP		40,000	39,400		66,250	64,329	106,250	103,729
NORTHWEST PIPELINE CORP		23,975	23,616		1,681,925	1,633,151	1,705,900	1,656,767
OLYMPIC PIPE LINE CO		527,690	519,774		2,562,050	2,487,751	3,089,740	3,007,525
PACIFIC NORTHWEST BELL TELEPHONE CO		6,150,757	6,058,495		64,805,395	62,926,038	70,956,152	68,984,533
PACIFIC POWER & LIGHT CO		29,365	28,925		5,170,832	5,020,878	5,200,197	5,049,803
PORTLAND GENERAL ELECTRIC CO		1,546	1,523		365,171	354,581	366,717	356,104
PUGET SOUND POWER & LIGHT CO		4,716,097	4,645,358		71,748,745	69,668,034	76,464,842	74,313,392
SAVENET INC					150,000	145,650	150,000	145,650
TANNER ELECTRIC COOP					144,586	140,393	144,586	140,393
TELEPHONE UTILITIES OF WASH INC					4,278	4,154	4,278	4,154
UNION PACIFIC RAILROAD CO		719,887	709,088		910,196	883,802	1,630,083	1,592,890
UNITED AIR LINES INC					27,210	26,421	27,210	26,421
WASHINGTON NATURAL GAS CO		516,321	508,576		10,211,275	9,915,149	10,727,596	10,423,725
WASHINGTON WATER POWER CO ELECTRIC		9,273	9,134		1,136,377	1,103,422	1,145,650	1,112,556
WESTERN UNION TELEGRAPH CO					58,713	57,010	58,713	57,010
YELM TELEPHONE CO INC		476,906	469,753		3,432,566	3,333,022	3,909,472	3,802,775
MOTOR VEHICLE TRANSPORTATION COMPANIES		627,155	617,748		115,111	111,773	742,266	729,521
PRIVATE CAR COMPANIES					9,990,562	9,700,838	9,990,562	9,700,838
TOTALS		25,896,515	25,508,070		175,606,459	170,513,880	201,502,974	196,021,950
WAHKIAKUM	85.4			89.4				
KNAPPTON CORP		18,500	15,799		746,245	667,143	764,745	682,942
PACIFIC NORTHWEST BELL TELEPHONE CO		34,597	29,546		816,751	730,175	851,348	759,721
TELEPHONE UTILITIES OF WASH INC		41,103	35,102		330,681	295,629	371,784	330,731
WESTERN TRANSPORTATION CO		16,200	13,835		685,716	613,030	701,916	626,865
WESTERN WAHKIAKUM COUNTY TELEPHONE CO		199,707	170,550		569,856	509,451	769,563	680,001
TOTALS		310,107	264,832		3,149,249	2,815,428	3,459,356	3,080,260
WALLA WALLA	94.5			92.7				
A T & T COMMUNICATIONS OF THE PACIFIC NW INC		51,738	48,892		195,239	180,987	246,977	229,879
BERNERT BARGE LINES INC					96,400	89,364	96,400	89,364
BURLINGTON NORTHERN RAILROAD CO		5,039,916	4,762,724		1,462,613	1,355,842	6,502,529	6,118,566
CASCADE AIRWAYS INC					5,010,215	4,644,469	5,010,215	4,644,469
CASCADE NATURAL GAS CORP		918,081	867,587		4,332,916	4,016,615	5,250,997	4,884,202
CHEVRON PIPE LINE CO		7,314	6,912		845,922	784,170	853,236	791,082
COLUMBIA MARINE LINES INC					240,962	223,372	240,962	223,372
COLUMBIA RURAL ELECTRIC ASSOCIATION INC		4,300	4,064		3,610,961	3,347,360	3,615,261	3,351,424
DELTA AIR LINES INC					14,018	12,995	14,018	12,995
GREAT AMERICAN AIRWAYS INC					1,217	1,128	1,217	1,128
INLAND POWER & LIGHT CO					69,051	64,010	69,051	64,010
INLAND TELEPHONE CO		18,667	17,640		135,305	125,427	153,972	143,067
KNAPPTON CORP					25,349	23,499	25,349	23,499
NORTHWEST PIPELINE CORP		23,589	22,292		31,796	29,475	55,385	51,767
PACIFIC GAS TRANSMISSION CO		1,624,147	1,534,819		26,171,155	24,260,661	27,795,302	25,795,480
PACIFIC NORTHWEST BELL TELEPHONE CO		1,732,994	1,637,680		20,996,319	19,463,590	22,729,313	21,101,270
PACIFIC POWER & LIGHT CO		937,113	885,572		29,044,479	26,924,234	29,981,592	27,809,806
RIEDEL INTERNATIONAL INC					4,500	4,172	4,500	4,172
SHAVER TRANSPORTATION CO					542,070	502,499	542,070	502,499
TIDEWATER BARGE LINES INC					1,700,967	1,576,796	1,700,967	1,576,796
UNION PACIFIC RAILROAD CO		10,783,788	10,190,680		1,666,751	1,545,078	12,450,539	11,735,758
UNITED AIR LINES INC					12,353	11,451	12,353	11,451
WESTERN UNION TELEGRAPH CO					48,813	45,249	48,813	45,249
MOTOR VEHICLE TRANSPORTATION COMPANIES		70,264	66,399		7,497	6,949	77,761	73,348
PRIVATE CAR COMPANIES					7,614,371	7,058,521	7,614,371	7,058,521
TOTALS		21,211,911	20,045,261		103,881,239	96,297,913	125,093,150	116,343,174
WHATCOM	99.7			86.3				
A T & T - INTERSTATE DIVISION					228,119	196,867	228,119	196,867
A T & T COMMUNICATIONS OF THE PACIFIC NW INC		133,074	132,675		481,214	415,288	614,288	547,963
BURLINGTON NORTHERN RAILROAD CO		7,938,341	7,914,526		1,160,361	1,001,391	9,098,702	8,915,917
CASCADE NATURAL GAS CORP		801,983	799,577		14,484,873	12,500,144	15,286,856	13,300,021
CONTINENTAL TELEPHONE CO OF THE NORTHWEST IN		2,321,687	2,314,723		24,747,644	21,357,215	27,069,331	23,671,938
DELTA AIR LINES INC					17,856	15,410	17,856	15,410
FEDERAL EXPRESS CORP					1,954	1,686	1,954	1,686
KNAPPTON MARITIME CORP					183,260	158,154	183,260	158,154
NORTHWEST PIPELINE CORP		1,341,583	1,337,558		11,261,950	9,719,063	12,603,533	11,056,621
OLYMPIC PIPE LINE CO		1,282,946	1,279,097		3,575,866	3,085,972	4,858,812	4,365,069
PACIFIC NORTHWEST BELL TELEPHONE CO		1,185,745	1,182,188		26,608,668	22,963,279	27,794,413	24,145,467
PUGET SOUND POWER & LIGHT CO		9,060,186	9,033,005		106,359,476	91,788,229	115,419,662	100,821,234
SAN JUAN AIR SERVICES INC					502,665	433,800	502,665	433,800
TRANS MOUNTAIN OIL PIPE LINE CORP		1,961,580	1,955,695		2,368,955	2,044,409	4,330,535	4,000,104
UNITED AIR LINES INC					6,090	5,256	6,090	5,256
WESTERN UNION TELEGRAPH CO					77,704	67,059	77,704	67,059
MOTOR VEHICLE TRANSPORTATION COMPANIES		861,574	858,990		592,960	511,724	1,454,534	1,370,714
PRIVATE CAR COMPANIES					2,060,783	1,778,455	2,060,783	1,778,455
TOTALS		26,888,699	26,808,034		194,720,398	168,043,701	221,609,097	194,851,735

TABLE 41, Cont.
RECAPITULATION BY COUNTY

RECAPITULATION OF PUBLIC UTILITY COMPANIES BY COUNTIES -- STATE OF WASHINGTON, YEAR-1985

COUNTY NAME OF COMPANY	REAL-PROPERTY RATIO	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	PERSONAL-PROPERTY RATIO	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
WHITMAN	79.3			91.5				
A T & T - INTERSTATE DIVISION		230,542	183,742		377,874	370,694	608,416	554,436
BERNERT BARGE LINES INC					96,400	94,570	96,400	94,570
BIG BEND ELECTRIC COOP INC					11,689	11,467	11,689	11,467
BURLINGTON NORTHERN RAILROAD CO		4,980,118	3,969,154		1,571,270	1,541,416	6,551,388	5,510,570
CAMAS PRAIRIE RAILROAD					108,300	106,243	108,300	106,243
CASCADE AIRWAYS INC					676,301	663,451	676,301	663,451
CLEARWATER POWER CO					183,518	180,032	183,518	180,032
COLUMBIA MARINE LINES INC					196,712	192,974	196,712	192,974
GENERAL TELEPHONE CO OF THE NORTHWEST INC		2,157,253	1,719,330		20,156,896	19,773,917	22,314,149	21,493,247
HORIZON AIR INDUSTRIES INC (HORIZON AIR)					301,729	295,996	301,729	295,996
INLAND POWER & LIGHT CO		158,427	126,266		3,107,775	3,048,733	3,266,202	3,174,999
INLAND TELEPHONE CO		148,332	118,221		771,401	756,745	919,733	874,966
KNAPPTON CORP					1,168,162	1,145,967	1,168,162	1,145,967
NORTHWEST PIPELINE CORP		18,949	15,103		1,554,877	1,525,334	1,573,826	1,540,437
PACIFIC GAS TRANSMISSION CO		43,913	34,999		34,986,943	34,322,190	35,030,856	34,357,189
PACIFIC NORTHWEST BELL TELEPHONE CO		479,543	382,196		3,058,507	3,000,390	3,538,050	3,382,586
PIONEER TELEPHONE CO		239,084	190,550		1,959,385	1,922,157	2,198,469	2,112,707
SHAVER TRANSPORTATION CO					48,450	47,529	48,450	47,529
TELEPHONE UTILITIES OF WASH INC					22,791	22,358	22,791	22,358
TIDEWATER BARGE LINES INC					4,538,537	4,452,304	4,538,537	4,452,304
UNION PACIFIC RAILROAD CO		15,216,985	12,129,535		2,345,059	2,300,502	17,564,044	14,430,037
UNITED AIR LINES INC					13,822	13,559	13,822	13,559
WASHINGTON WATER POWER CO - GAS		15,540	12,386		1,952,793	1,915,690	1,968,333	1,928,076
WASHINGTON WATER POWER CO ELECTRIC		1,620,466	1,291,512		18,519,161	18,167,291	20,139,627	19,458,803
WESTERN UNION TELEGRAPH CO					8,303	8,146	8,303	8,146
MOTOR VEHICLE TRANSPORTATION COMPANIES		368,841	293,966		33,683	33,043	402,524	327,009
PRIVATE CAR COMPANIES					11,892,610	11,666,651	11,892,610	11,666,651
TOTALS		25,679,993	20,466,960		109,662,948	107,579,349	135,342,941	128,046,309
YAKIMA	95.6			100.0				
A T & T - INTERSTATE DIVISION					3,470,899	3,470,899	3,470,899	3,470,899
A T & T COMMUNICATIONS OF THE PACIFIC NW INC		1,557,010	1,488,502		8,820,252	8,820,252	10,377,262	10,308,754
BENTON RURAL ELECTRIC ASSOCIATION INC		103,148	98,801		4,229,510	4,229,510	4,332,858	4,328,311
BURLINGTON NORTHERN RAILROAD CO		10,202,867	9,753,940		1,750,318	1,750,318	11,953,185	11,504,258
CASCADE AIRWAYS INC					1,321,780	1,321,780	1,321,780	1,321,780
CASCADE NATURAL GAS CORP		1,209,310	1,156,100		13,185,083	13,185,083	14,394,393	14,341,183
CONTINENTAL TELEPHONE CO OF THE NORTHWEST IN		21,502	20,556		1,501,068	1,501,068	1,522,570	1,521,624
DELTA AIR LINES INC					13,954	13,954	13,954	13,954
ELLENSBURG TELEPHONE CO		390,421	373,242		3,975,144	3,975,144	4,365,565	4,348,386
EXECULINES INC					160,000	160,000	160,000	160,000
FEDERAL EXPRESS CORP					1,120	1,120	1,120	1,120
GREAT AMERICAN AIRWAYS INC					8,315	8,315	8,315	8,315
HORIZON AIR INDUSTRIES INC (HORIZON AIR)					1,566,562	1,566,562	1,566,562	1,566,562
NORTHWEST PIPELINE CORP		98,166	93,848		1,720,852	1,720,852	1,819,018	1,814,700
PACIFIC NORTHWEST BELL TELEPHONE CO		3,241,703	3,099,069		40,234,360	40,234,360	43,476,063	43,333,429
PACIFIC POWER & LIGHT CO		2,612,143	2,497,210		87,119,942	87,119,942	89,732,085	89,617,152
UNION PACIFIC RAILROAD CO		2,712,923	2,593,754		446,656	446,656	3,159,579	3,040,210
UNITED AIR LINES INC					49,207	49,207	49,207	49,207
UNITED TELEPHONE CO OF THE NORTHWEST		1,120,763	1,071,449		21,115,435	21,115,435	22,236,198	22,186,884
WESTERN UNION TELEGRAPH CO					126,973	126,973	126,973	126,973
MOTOR VEHICLE TRANSPORTATION COMPANIES		900,132	860,527		132,389	132,389	1,032,521	992,916
PRIVATE CAR COMPANIES					5,288,662	5,288,662	5,288,662	5,288,662
TOTALS		24,170,288	23,106,798		196,238,481	196,238,481	220,408,769	219,345,279
STATEWIDE TOTAL		1,156,767,348	1,088,989,041		5,592,432,290	5,403,589,605	6,749,199,638	6,492,578,646